

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

EXHIBIT C

**PROFFESIONAL FEES FOR THE PERIOD
NOVEMBER 1, 2019 THROUGH NOVEMBER 30, 2019**

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/01/2019				
Adams, Haley	Discussion with J. Hamner, R. Uy (Deloitte) regarding balancing accounts substantive testing.	\$230.00	1.0	\$230.00
Alfahhad, Abdulrahman	Review the audit evidence provided for the information technology system role testing for access security.	\$200.00	1.5	\$300.00
Azebu, Matt	Discussion with B. Rice, J. Hamner, B. Martin, R. Uy, K. Boyce (Deloitte) regarding management override of controls testing support.	\$230.00	1.0	\$230.00
Azebu, Matt	Review testing of design of internal controls related to financial close and reporting process.	\$230.00	1.5	\$345.00
Azebu, Matt	Discussion with R. Uy, J. Hamner, E. Brown, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Azebu, Matt	Review background check and conflict check responses for new board members as part of Q3'19 quarterly review procedures.	\$230.00	1.0	\$230.00
Boyce, Kyle	Discussion with M. Azebu, B. Rice, J. Hamner, B. Martin, R. Uy (Deloitte) regarding management override of controls testing support.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update financial closing and reporting process risk of material misstatement workbook.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with R. Uy, J. Hamner, E. Brown, M. Azebu, B. Rice (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with R. Uy, J. Hamner, M. Azebu, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Brown, Erin	Prepare analytic to support the guided risk assessment over Source to Pay.	\$180.00	2.0	\$360.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/01/2019				
Brown, Erin	Assess control behind the approval of Purchase Orders and Non- Purchase Orders within Source to Pay.	\$180.00	5.0	\$900.00
Chopra, Harshita	Document the procedures performed relating to minutes of board of director meetings and the agendas.	\$180.00	0.5	\$90.00
Cochran, James	Review interim information technology control user access testing around SAP system, Enterprise Resource Planning Central Component module.	\$380.00	1.5	\$570.00
Giamanco, Patrick	Meeting with B. Long and P. Giamanco (Deloitte) to understand the information technology status to plan for year-end audit.	\$330.00	2.0	\$660.00
Hamner, Jack	Discussion with M. Azebu, B. Rice, B. Martin, R. Uy, K. Boyce (Deloitte) regarding management override of controls testing support.	\$230.00	1.0	\$230.00
Hamner, Jack	Prepare design and implementation testing for the property, plant and equipment controls.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with R. Uy, E. Brown, M. Azebu, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Hamner, Jack	Review the design of controls testing for the financial close and reporting process control workpapers.	\$230.00	2.5	\$575.00
Hamner, Jack	Pull invoices from SAP for property, plant, and equipment testing based upon interim selections.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with H. Adams, R. Uy (Deloitte) regarding balancing accounts substantive testing.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Update SAP system testing exception listing.	\$230.00	1.0	\$230.00
Long, Brittany	Meeting with P. Giamanco (Deloitte) to understand the information technology status to plan for year-end audit	\$290.00	2.0	\$580.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/01/2019				
Martin, Blake	Discussion with M. Azebu, B. Rice, J. Hamner, R. Uy, K. Boyce (Deloitte) regarding management override of controls testing support.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with R. Uy, J. Hamner, E. Brown, M. Azebu, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Prepare assessment of misstatements workpaper.	\$230.00	2.5	\$575.00
Rice, Blake	Prepare summary memo for quarter 3.	\$230.00	2.5	\$575.00
Rice, Blake	Discussion with M. Azebu, J. Hamner, B. Martin, R. Uy, K. Boyce (Deloitte) regarding management override of controls testing support.	\$230.00	1.0	\$230.00
Rice, Blake	Review audit committee quarter 3 draft.	\$230.00	3.0	\$690.00
Uy, Rysel	Discussion with M. Azebu, B. Rice, J. Hamner, B. Martin, K. Boyce (Deloitte) regarding management override of controls testing support.	\$200.00	1.0	\$200.00
Uy, Rysel	Update documentation for potential adjustment report controls testing.	\$200.00	1.5	\$300.00
Uy, Rysel	Continue to update documentation for potential adjustment report controls testing.	\$200.00	4.0	\$800.00
Uy, Rysel	Discussion with H. Adams, J. Hamner (Deloitte) regarding balancing accounts substantive testing.	\$200.00	1.0	\$200.00
Uy, Rysel	Discussion with J. Hamner, E. Brown, M. Azebu, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
11/02/2019				
Pemberton, Tricia	Review the Q3 2019 draft form 10-Q.	\$380.00	1.5	\$570.00
Varshney, Swati	Review internal audit reports to identify if there is any matter impacting financial statements.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/02/2019				
Varshney, Swati	Continue reviewing internal audit reports to identify if there is any matter impacting financial statements.	\$230.00	1.0	\$230.00
11/03/2019				
Pemberton, Tricia	Review updated Q3 10-Q financial statement draft.	\$380.00	1.0	\$380.00
11/04/2019				
Azebu, Matt	Review the tie out of the amounts disclosed in the Q3 financial statements to supporting documents provided by PG&E and audit team's interim review procedures.	\$230.00	2.5	\$575.00
Azebu, Matt	Discussion with K. Mallonee, A. Chung (PG&E), B. Rice, S. Jasinski, W. Meredith (Deloitte) regarding comments in the draft Q3 financial statements prepared on Form 10-Q.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with W. Meredith, B. Rice (Deloitte) to discuss comments on the disclosures included in the Q3 financial statements prepared on Form 10-Q.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with B. Martin, J. Hamner, E. Brown, B. Rice, R. Uy, K. Boyce, S. Varshney, A. Kamra (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with B. Martin, J. Hamner, S. Jasinski, B. Rice, J. Ncho Oguie (Deloitte) regarding status of audit work sections and the project plan for the month of November.	\$230.00	1.5	\$345.00
Boyce, Kyle	Prepare the Q3 financial statement tie out.	\$180.00	4.5	\$810.00
Boyce, Kyle	Discussion with B. Martin, J. Hamner, E. Brown, M. Azebu, B. Rice, R. Uy, S. Varshney, A. Kamra (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/04/2019				
Brown, Erin	Perform tie out procedures on PG&E's 10Q financial statement footnotes disclosures.	\$180.00	7.5	\$1,350.00
Brown, Erin	Discussion with B. Martin, J. Hamner, M. Azebu, B. Rice, R. Uy, K. Boyce, S. Varshney, A. Kamra (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Cochran, James	Continue to review PG&E general information technology workpaper on access security.	\$380.00	0.5	\$190.00
Fazil, Mohamed	Address review notes for privileged access control for SAP system, Business Planning & Consolidation module.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Address review notes for privileged access control configuration for SAP system, Business Planning & Consolidation module.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Address review notes on control for SAP's business warehouse system.	\$230.00	2.0	\$460.00
Giamanco, Patrick	Review automated control testing in customer billing system.	\$330.00	1.0	\$330.00
Gillam, Tim	Review the Q3 audit committee presentation material.	\$380.00	3.0	\$1,140.00
Gillam, Tim	Prepare presentation material for the audit committee.	\$380.00	2.5	\$950.00
Hamner, Jack	Prepare the PowerPoint deck for the client acceptance presentation to the PG&E Audit Committee.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with B. Martin, M. Azebu, S. Jasinski, B. Rice, J. Ncho Oguie (Deloitte) regarding status of audit work sections and the project plan for the month of November.	\$230.00	1.5	\$345.00
Hamner, Jack	Prepare the procurement Energy Resource Recovery Account / Portfolio Allocation Balancing Account substantive analytic.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/04/2019				
Hamner, Jack	Prepare the property, plant, and equipment walkthrough memorandum.	\$230.00	3.0	\$690.00
Hamner, Jack	Discussion with B. Martin, E. Brown, M. Azebu, B. Rice, R. Uy, K. Boyce, S. Varshney, A. Kamra (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Discussion with B. Martin, J. Hamner, M. Azebu, B. Rice, J. Ncho Oguie (Deloitte) regarding status of audit work sections and the project plan for the month of November.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Discussion with K. Mallonee, A. Chung (PG&E), B. Rice, W. Meredith, M. Azebu (Deloitte) regarding comments in the draft Q3 financial statements prepared on Form 10-Q.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with D. Demartini (PG&E) regarding potential control deviations in meter to cash control.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Continue to review balance sheet fluctuation workpaper.	\$290.00	4.0	\$1,160.00
Jasinski, Samantha	Review FY20 commitment to quality letter.	\$290.00	1.5	\$435.00
Kamra, Akanksha	Review board of director meeting minutes of the Company to assess for audit impact.	\$290.00	2.0	\$580.00
Kamra, Akanksha	Discussion with B. Martin, J. Hamner, E. Brown, M. Azebu, B. Rice, R. Uy, K. Boyce, S. Varshney (Deloitte) regarding status of workpaper priorities.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Review internal audit testing result report to check for audit impact.	\$290.00	3.0	\$870.00
Kipkirui, Winnie	Verify with C. Lee, T. Yuen (PG&E) to obtain rationale for the appropriateness of the user access given for information technology systems based on their roles.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/04/2019				
Long, Brittany	Review interim workpapers for segregation of duties in non-SAP system.	\$290.00	1.0	\$290.00
Martin, Blake	Discussion with J. Hamner, M. Azebu, S. Jasinski, B. Rice, J. Ncho Oguie (Deloitte) regarding status of audit work sections and the project plan for the month of November.	\$230.00	1.5	\$345.00
Martin, Blake	Discussion with J. Hamner, E. Brown, M. Azebu, B. Rice, R. Uy, K. Boyce, S. Varshney, A. Kamra (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Meredith, Wendy	Discussion with B. Rice, M. Azebu (Deloitte) to discuss comments on the disclosures included in the Q3 financial statements prepared on Form 10-Q.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review revisions to draft Form 10-Q for third quarter 2019.	\$380.00	1.0	\$380.00
Meredith, Wendy	Review revisions to management representation letter.	\$380.00	1.5	\$570.00
Misra, Saurabh	Prepare SAP internal control testing result summary in preparation for meeting with G. Gadelha, C. Lee, S.L. Currie, T. Yuen (PG&E) to communicate with control testing results.	\$290.00	2.0	\$580.00
Ncho-Oguie, Jean-Denis	Discussion with B. Martin, J. Hamner, M. Azebu, S. Jasinski, B. Rice (Deloitte) regarding status of audit work sections and the project plan for the month of November.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review balance sheet analytics for quarterly fluctuations.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Review cash flow analytics for quarterly fluctuations.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review income statement analytics for the quarter.	\$380.00	1.5	\$570.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/04/2019				
Pemberton, Tricia	Review quarter 3 workpaper around quarterly review procedures performed.	\$380.00	1.0	\$380.00
Rice, Blake	Discussion with B. Martin, J. Hamner, E. Brown, M. Azebu, R. Uy, K. Boyce, S. Varshney, A. Kamra (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with D. DeMartini (PG&E) regarding billings process and related controls.	\$230.00	1.0	\$230.00
Rice, Blake	Close comments within planning risk assessment workpaper.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with B. Martin, J. Hamner, M. Azebu, S. Jasinski, J. Ncho Oguie (Deloitte) regarding status of audit work sections and the project plan for the month of November.	\$230.00	1.5	\$345.00
Rice, Blake	Discussion with W. Meredith, M. Azebu (Deloitte) to discuss comments on the disclosures included in the Q3 financial statements prepared on Form 10-Q.	\$230.00	0.5	\$115.00
Rice, Blake	Close notes within summary memo that document quarterly review procedures.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with K. Mallonee, A. Chung (PG&E), S. Jasinski, W. Meredith, M. Azebu (Deloitte) regarding comments in the draft Q3 financial statements prepared on Form 10-Q.	\$230.00	0.5	\$115.00
Rice, Blake	Close notes within assessment of misstatement workpaper.	\$230.00	1.5	\$345.00
Uy, Rycel	Discussion with B. Martin, J. Hamner, E. Brown, M. Azebu, B. Rice, K. Boyce, S. Varshney, A. Kamra (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation on potential adjustment reporting control testing.	\$200.00	7.5	\$1,500.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/04/2019				
Varshney, Swati	Discussion with B. Martin, J. Hamner, E. Brown, M. Azebu, B. Rice, R. Uy, K. Boyce, A. Kamra (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
11/05/2019				
Azebu, Matt	Discussion with B. Martin, S. Jasinski, B. Rice, J. Ncho Oguie (Deloitte) regarding status of audit work sections and the project plan for the month of November.	\$230.00	1.5	\$345.00
Azebu, Matt	Review updates to disclosures included in the Q3 financial statements prepared on Form 10-Q.	\$230.00	2.0	\$460.00
Azebu, Matt	Review testing of design of internal controls related to preparation of the financial statements and the reporting process.	\$230.00	1.5	\$345.00
Basilico, Ellen	Meeting with T. Gillam, J. Ncho-Oguie (Deloitte) for Audit Committee Meeting for Third Quarter 2019 final reporting.	\$380.00	2.0	\$760.00
Bedi, Arpit	Update checklist on planning phase of the audit.	\$200.00	1.5	\$300.00
Bedi, Arpit	Update checklist on internal control phase of the audit.	\$200.00	1.5	\$300.00
Bedi, Arpit	Summarize the Morgan Stanley analyst report pertaining to company's stock to analyze its impact on financial statement.	\$200.00	1.5	\$300.00
Bhattacharya, Ayush	Address notes on monitoring control around changes being appropriately implemented for the utility plant system.	\$200.00	1.5	\$300.00
Bhattacharya, Ayush	Address notes on change management control for the utility plant system.	\$200.00	1.5	\$300.00
Bhattacharya, Ayush	Address notes on privileged access control for the utility plant system.	\$200.00	2.0	\$400.00
Boyce, Kyle	Address notes on Q3 financial statement tie out workpapers.	\$180.00	3.5	\$630.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/05/2019				
Boyce, Kyle	Prepare the Q3 financial statement tie out.	\$180.00	1.5	\$270.00
Boyce, Kyle	Discussion with B. Rice, E. Brown (Deloitte) regarding the 3rd quarter financial statement tie out documentation.	\$180.00	0.5	\$90.00
Brown, Erin	Perform tie out procedures on PG&E's 10Q financial statement footnotes disclosures.	\$180.00	3.0	\$540.00
Brown, Erin	Assess control behind the approval of purchase orders and non- purchase orders within Source to Pay.	\$180.00	1.0	\$180.00
Brown, Erin	Prepare analytic to support the guided risk assessment over Source to Pay.	\$180.00	2.5	\$450.00
Brown, Erin	Discussion with B. Rice, K. Boyce (Deloitte) regarding the 3rd quarter financial statement tie out documentation.	\$180.00	0.5	\$90.00
Carson, George	Prepare census data risk assessment.	\$180.00	0.5	\$90.00
Fazil, Mohamed	Meeting with P. Giamanco, W. Kipkirui, S. Misra (Deloitte), G. Gadelha, C. Lee, S.L. Currie, T. Yuen (PG&E) to discuss internal control testing results arising from SAP systems testing.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Address notes on SAP password configuration control.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Meeting with W. Kipkirui, S. Misra, M. Fazil (Deloitte), G. Gadelha, C. Lee, S.L. Currie, T. Yuen (PG&E) to discuss internal control testing results arising from SAP systems testing.	\$330.00	1.0	\$330.00
Gillam, Tim	Meeting with W. Meredith, M. Azebu, B .Rice, J. Ncho-Oguie, S. Jasinski (Deloitte) to discuss December 2019 audit committee deliverable.	\$380.00	0.5	\$190.00
Gillam, Tim	Meeting with J. Ncho-Oguie, E. Basilico (Deloitte) for Audit Committee Meeting for Third Quarter 2019 final reporting.	\$380.00	2.0	\$760.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/05/2019				
Jasinski, Samantha	Review New York Stock Exchange letter to be provided to audit committee members in December 2019.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with W. Meredith, M. Azebu, B .Rice, J. Ncho-Oguie, T. Gillam (Deloitte) to discuss December 2019 audit committee deliverable.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review 10-Q footnote 2 (bankruptcy) tie-out to quarterly review workpapers.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review 10-Q footnote 4 (regulatory assets, regulatory liabilities and balancing accounts) tie-out to quarterly review workpapers.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review changes in stockholder's equity fluctuation analysis for Q3 review.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review 10-Q footnote 7 (Earnings per share) tie-out to quarterly review workpapers.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review 10-Q footnote 9 (fair value measurements) tie-out to quarterly review workpapers.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Continue to review 10-Q footnote 9 (fair value measurements) tie-out to quarterly review workpapers.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with B. Martin, M. Azebu, B. Rice, J. Ncho Oguie (Deloitte) regarding status of audit work sections and the project plan for the month of November.	\$290.00	1.5	\$435.00
Kamra, Akanksha	Review audit committee meeting minutes of the Company to assess for audit impact.	\$290.00	2.0	\$580.00
Kipkirui, Winnie	Address notes for change management section for customer billing system.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes for change management section for utility plant system.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/05/2019				
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology audit.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with P. Giamanco, S. Misra, M. Fazil (Deloitte), G. Gadelha, C. Lee, S.L. Currie, T. Yuen (PG&E) to discuss internal control testing results arising from SAP systems testing.	\$230.00	1.0	\$230.00
Long, Brittany	Review change management control testing around SAP system.	\$290.00	2.5	\$725.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	1.5	\$435.00
Martin, Blake	Meeting with R. Uy (Deloitte), D. Thomason, J. Garboden, A. Yee (PG&E) to discuss the October 2019 Potential Adjustment Report (PAR).	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with M. Azebu, S. Jasinski, B. Rice, J. Ncho Oguie (Deloitte) regarding status of audit work sections and the project plan for the month of November.	\$230.00	1.5	\$345.00
Meredith, Wendy	Meeting with M. Azebu, B. Rice, J. Ncho-Oguie, T. Gillam, S. Jasinski (Deloitte) to discuss December 2019 audit committee deliverable.	\$380.00	0.5	\$190.00
Meredith, Wendy	Prepare for meeting with M. Azebu, B. Rice, J. Ncho-Oguie, T. Gillam, S. Jasinski (Deloitte) to discuss December 2019 audit committee deliverable.	\$380.00	0.5	\$190.00
Misra, Saurabh	Meeting with P. Giamanco, W. Kipkirui, M. Fazil (Deloitte), G. Gadelha, C. Lee, S.L. Currie, T. Yuen (PG&E) to discuss internal control testing results arising from SAP systems testing.	\$290.00	1.0	\$290.00
Misra, Saurabh	Prepare summary of testing result around SAP system in preparation for a meeting between Deloitte and PG&E.	\$290.00	2.0	\$580.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/05/2019				
Ncho-Oguie, Jean-Denis	Meeting with T. Gillam, E. Basilico (Deloitte) for Audit Committee Meeting for Third Quarter 2019 final reporting.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Discussion with B. Martin, M. Azebu, S. Jasinski, B. Rice (Deloitte) regarding status of audit work sections and the project plan for the month of November.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Meeting with W. Meredith, M. Azebu, B. Rice, T. Gillam, S. Jasinski (Deloitte) to discuss December 2019 audit committee deliverable.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Review the updated quarterly draft financial statements.	\$380.00	2.0	\$760.00
Pemberton, Tricia	Review Q3 10-Q draft financial statement.	\$380.00	1.0	\$380.00
Rice, Blake	Meeting with W. Meredith, M. Azebu, J. Ncho-Oguie, T. Gillam, S. Jasinski (Deloitte) to discuss December 2019 audit committee deliverable.	\$230.00	0.5	\$115.00
Rice, Blake	Perform audit file checks for archive of quarter 3 file.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with E. Brown, K. Boyce (Deloitte) regarding the 3rd quarter financial statement tie out documentation.	\$230.00	0.5	\$115.00
Rice, Blake	Close notes within the income statement analytic.	\$230.00	3.0	\$690.00
Rice, Blake	Discussion with B. Martin, M. Azebu, S. Jasinski, J. Ncho Oguie (Deloitte) regarding status of audit work sections and the project plan for the month of November.	\$230.00	1.5	\$345.00
Uy, Rycel	Meeting with B. Martin (Deloitte), D. Thomason, J. Garboden, A. Yee (PG&E) to discuss the October 2019 Potential Adjustment Report (PAR).	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation for balancing accounts control testing.	\$200.00	3.0	\$600.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/05/2019				
Uy, Rycel	Continue to update documentation for balancing accounts control testing.	\$200.00	5.5	\$1,100.00
Varshney, Swati	Draft response for the questionnaires to the audit plan.	\$230.00	1.0	\$230.00
11/06/2019				
Alfahhad, Abdulrahman	Pulling employee names and job titles from PGE terminal to evaluate the appropriateness of user access against their functional roles.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Meeting among P. Giamanco, B. Long, W. Kipkirui, A. Alfahhad, S. Misra, M. Fazil (Deloitte) to discuss the current information technology audit status.	\$200.00	0.5	\$100.00
Azebu, Matt	Review workpaper summarizing drivers of period of period fluctuations in balance sheet account balances and the resulting impacts on risk assessment conclusions.	\$230.00	2.5	\$575.00
Azebu, Matt	Discussion with A. Chung, D. Diaz (PG&E) regarding disclosure requirements related to letters of credit in notes to the Q3 financial statements.	\$230.00	0.5	\$115.00
Bhattacharya, Ayush	Meeting with W. Kipkirui (Deloitte) to discuss the current control testing workpaper status.	\$200.00	0.5	\$100.00
Bhattacharya, Ayush	Address notes for customer billing reporting module for control around appropriate change implementer.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Address notes for customer billing reporting module for control around change management.	\$200.00	2.5	\$500.00
Boyce, Kyle	Combine separate pension group data (active, inactive, and exit) into a single excel workbook.	\$180.00	2.0	\$360.00
Boyce, Kyle	Prepare the Q3 financial statement tie out.	\$180.00	5.5	\$990.00
Boyce, Kyle	Review audit committee presentation deliverables.	\$180.00	0.5	\$90.00
Brown, Erin	Prepare analytic to support the guided risk assessment over Source to Pay.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/06/2019				
Brown, Erin	Assess control behind the approval of purchase orders and non- purchase orders within Source to Pay.	\$180.00	1.5	\$270.00
Brown, Erin	Perform tie out procedures on PG&E's 10Q financial statement footnotes disclosures.	\$180.00	2.5	\$450.00
Brown, Erin	Address notes with regards to controls over meter to cash billings.	\$180.00	1.0	\$180.00
Brown, Erin	Address notes with regards to journal entry testing.	\$180.00	1.0	\$180.00
Carson, George	Continue preparing census data risk assessment.	\$180.00	0.5	\$90.00
Fazil, Mohamed	Address notes on SAP Database Privilege access work paper.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Address notes on change management control for SAP system, Business Planning & Consolidation module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Update internal control testing result around SAP system to share with G. Gadelha, C. Lee, S.L. Currie, T. Yuen (PG&E).	\$230.00	2.0	\$460.00
Fazil, Mohamed	Meeting among P. Giamanco, B. Long, W. Kipkirui, A. Alfahhad, S. Misra, M. Fazil (Deloitte) to discuss the current information technology audit status.	\$230.00	0.5	\$115.00
Giamanco, Patrick	Meeting with P. Giamanco, B. Long, W. Kipkirui, A. Alfahhad, S. Misra, M. Fazil (Deloitte) to discuss the current information technology audit status.	\$330.00	0.5	\$165.00
Gillam, Tim	Review the quarterly summary memo on review procedures performed.	\$380.00	2.5	\$950.00
Jasinski, Samantha	Review bankruptcy disclosure requirement checklist for Q3 10-Q.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review GAAP (Generally Accepted Accounting Principles) checklist for Q3 10-Q.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review Q3 10-Q disclosure checklist.	\$290.00	2.0	\$580.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/06/2019				
Jasinski, Samantha	Review 10-Q footnote 5 (debt) workpaper which ties out to our quarterly review workpapers.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review 10-Q footnote 6 (equity) workpaper which ties out to our quarterly review workpapers.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review 10-Q footnote 3 (significant accounting policies) workpaper which ties out to our quarterly review workpapers.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Continue to review internal audit testing result report to check for audit impact.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, A. Alfahhad, S. Misra, M. Fazil (Deloitte) to discuss the current information technology audit status.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with A. Bhattacharya (Deloitte) to discuss the current control testing workpaper status.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Address notes for Segregation of Duties workpaper for customer billing system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Address notes for Segregation of Duties workpaper for utility plant system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Address notes for SAP infocube controls workpapers.	\$230.00	3.0	\$690.00
Long, Brittany	Meeting among P. Giamanco, B. Long, W. Kipkirui, A. Alfahhad, S. Misra, M. Fazil (Deloitte) to discuss the current information technology audit status.	\$290.00	0.5	\$145.00
Long, Brittany	Review interim workpapers for user access review control.	\$290.00	1.0	\$290.00
Martin, Blake	Compile and format the Benefit Plan Census Data for analytical testing.	\$230.00	0.5	\$115.00
Martin, Blake	Review the Source-to-Pay Purchase Order approval control documentation testing and approach.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/06/2019				
Martin, Blake	Close notes within the balance sheet fluctuation analysis for Q3'19 review.	\$230.00	1.0	\$230.00
Meredith, Wendy	Review the updated draft Form 10-Q for third quarter.	\$380.00	1.5	\$570.00
Misra, Saurabh	Meeting P. Giamanco, B. Long, W. Kipkirui, A. Alfahhad, S. Misra, M. Fazil (Deloitte) to discuss the current information technology audit status.	\$290.00	0.5	\$145.00
Misra, Saurabh	Document evaluation of control testing results around automated controls.	\$290.00	2.5	\$725.00
Ncho-Oguie, Jean-Denis	Review the project plan and manager allocation of testing workpaper sections.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review the summary memo for quarterly review procedures performed.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Review the control owner changes from second quarter to third quarter internal control owners.	\$380.00	1.0	\$380.00
Pemberton, Tricia	Review Q3 10-Q draft financial statements.	\$380.00	3.0	\$1,140.00
Rice, Blake	Close notes within balance sheet analytics.	\$230.00	3.0	\$690.00
Rice, Blake	Discussion with A. Chung (PG&E) regarding financial statement tie out procedures.	\$230.00	1.0	\$230.00
Rice, Blake	Continue closing notes within the balance sheet analytics.	\$230.00	3.0	\$690.00
Rice, Blake	Prepare final quarter 3 deliverables for issuance.	\$230.00	3.0	\$690.00
Uy, Rysel	Updated documentation for balancing accounts control testing.	\$200.00	5.0	\$1,000.00
Uy, Rysel	Update documentation on potential adjustment reporting controls testing.	\$200.00	2.5	\$500.00
Uy, Rysel	Update documentation for potential adjusting report controls testing.	\$200.00	1.0	\$200.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/07/2019				
Adams, Haley	Discussion with J. Hamner (Deloitte) regarding status of interim procurement balancing account testing.	\$230.00	0.5	\$115.00
Boyce, Kyle	Tie out of the final Q3 10Q financial statement draft.	\$180.00	6.0	\$1,080.00
Boyce, Kyle	Address comments on financial closing and reporting process control workpaper related to SAP system, Business Planning & Consolidation module.	\$180.00	1.5	\$270.00
Boyce, Kyle	Prepare dataset of company census data for data analysis.	\$180.00	0.5	\$90.00
Brown, Erin	Assessed manager review comments with regards to journal entry testing.	\$180.00	6.0	\$1,080.00
Brown, Erin	Discussion between B. Martin and E. Brown (both Deloitte) regarding documentation of our journal entry testing.	\$180.00	0.5	\$90.00
Carson, George	Continue preparing census data risk assessment.	\$180.00	1.0	\$180.00
Cochran, James	Meeting with J. Cochran and P. Giamanco (Deloitte) regarding the automated control testing progress.	\$380.00	1.0	\$380.00
Fazil, Mohamed	Address notes on automated control testing.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Prepare documentation to evaluate control testing results.	\$230.00	3.0	\$690.00
Giamanco, Patrick	Meeting with J. Cochran and P. Giamanco (Deloitte) regarding the automated control testing progress.	\$330.00	1.0	\$330.00
Hamner, Jack	Prepare the procurement Energy Resource Recovery Account / Portfolio Allocation Balancing Account substantive analytic for June 30 interim testing.	\$230.00	1.5	\$345.00
Hamner, Jack	Discussion with H. Adams (Deloitte) regarding status of interim procurement balancing account testing.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/07/2019				
Hamner, Jack	Review control workpapers for the financial close and reporting process section.	\$230.00	3.0	\$690.00
Hamner, Jack	Perform reconciliation for balancing account substantive testing.	\$230.00	3.0	\$690.00
Jasinski, Samantha	Review final quarterly review reports to be issued (for third quarter 10-Q review) for PG&E Corporation and Pacific Gas & Electric Company.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Evaluate the appropriateness of user access to certain information technology systems based on functional roles.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Address notes for user access review controls workpaper.	\$230.00	3.0	\$690.00
Ncho-Oguie, Jean-Denis	Review final 10Q draft financial statements prior to issuance.	\$380.00	2.5	\$950.00
Rice, Blake	Perform final tie out procedures on quarterly financial statement issuance.	\$230.00	3.0	\$690.00
Rice, Blake	Prepare audit committee presentation deliverables.	\$230.00	1.0	\$230.00
Uy, Rycel	Update documentation for balancing accounts control testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to update documentation for balancing accounts control testing.	\$200.00	4.5	\$900.00
11/08/2019				
Adams, Haley	Discussion with W. Perez (PG&E), J. Hamner, K. Boyce (Deloitte) with respects to testing of the portfolio allocation balancing account and energy resource recovery account.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with S. Jasinski, B. Rice, B. Martin, J. Hamner (Deloitte) regarding the status of each working paper section in the audit file.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with B. Martin, E. Brown (Deloitte) regarding documentation approach to journal entry testing.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/08/2019				
Boyce, Kyle	Close notes related to contract types listing control workpaper.	\$180.00	3.0	\$540.00
Boyce, Kyle	Prepare for meeting with W. Perez (PG&E) to discuss new balancing account.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with W. Perez (PG&E), H. Adams, J. Hamner (Deloitte) with respects to testing of the portfolio allocation balancing account and energy resource recovery account.	\$180.00	0.5	\$90.00
Boyce, Kyle	Tie out the final Q3 Form 10Q draft financial statements.	\$180.00	3.5	\$630.00
Brown, Erin	Discussion with M. Azebu, B. Martin (Deloitte) regarding documentation approach to journal entry testing.	\$180.00	0.5	\$90.00
Brown, Erin	Address notes to controls over Meter to Cash Billings.	\$180.00	3.5	\$630.00
Brown, Erin	Assess comments with regards to controls over Meter to Cash Billings.	\$180.00	2.5	\$450.00
Carson, George	Continue preparing census data risk assessment.	\$180.00	1.0	\$180.00
Giamanco, Patrick	Internal status meeting with B. Long (Deloitte) to discuss year-end plan for information technology control testing.	\$330.00	1.0	\$330.00
Hamner, Jack	Discussion with W. Perez (PG&E), H. Adams, K. Boyce (Deloitte) with respects to testing of the portfolio allocation balancing account and energy resource recovery account.	\$230.00	0.5	\$115.00
Hamner, Jack	Prepare the procurement Energy Resource Recovery Account / Portfolio Allocation Balancing Account substantive analytic.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with M. Azebu, S. Jasinski, B. Rice, B. Martin (Deloitte) regarding the status of each working paper section in the audit file.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/08/2019				
Hamner, Jack	Meeting with M. DeVita (PG&E), B. Rice (Deloitte) to coordinate data requests for property, plant, and equipment substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Prepare the property, plant, and equipment walkthrough memorandum.	\$230.00	2.5	\$575.00
Hamner, Jack	Meeting with R. Sharma (PG&E), R. Uy (Deloitte) to discuss information used in the control to support the journal entries selected for management override testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Review the design and implementation documentation for the Management Override control workpaper.	\$230.00	1.0	\$230.00
Hegde, Deepa	Prepare data analytic for census data.	\$180.00	1.0	\$180.00
Jasinski, Samantha	Discussion with M. Azebu, B. Rice, B. Martin, J. Hamner (Deloitte) regarding the status of each working paper section in the audit file.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Update year-end audit requests for information technology control testing.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Update evaluation of control testing result and exceptions identified for quarter 3.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Call Managers at PG&E who are supervisors to certain users whose access has been deemed inappropriate to confirm why such users have access to certain roles.	\$230.00	1.0	\$230.00
Long, Brittany	Review interim workpapers for change management, passwords, privileged access, and segregation of duties.	\$290.00	1.0	\$290.00
Long, Brittany	Status meeting with C. Lee and T. Yuen (PGE) client to discuss audit status around the general information technology controls.	\$290.00	1.0	\$290.00
Long, Brittany	Internal status meeting with P. Giamanco (Deloitte) to discuss year-end plan for information technology control testing.	\$290.00	1.0	\$290.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/08/2019				
Martin, Blake	Discussion with M. Azebu, E. Brown (Deloitte) regarding documentation approach to journal entry testing.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with M. Azebu, S. Jasinski, B. Rice, J. Hamner (Deloitte) regarding the status of each working paper section in the audit file.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with M. Azebu, S. Jasinski, B. Martin, J. Hamner (Deloitte) regarding the status of each working paper section in the audit file.	\$230.00	1.0	\$230.00
Rice, Blake	Perform final tie-out procedures of the quarterly financial statements for Q3'19.	\$230.00	3.0	\$690.00
Rice, Blake	Prepare archival process for quarter 3 quarterly review audit file.	\$230.00	3.0	\$690.00
Rice, Blake	Prepare project plan for year end audit.	\$230.00	1.0	\$230.00
Rice, Blake	Meeting with M. DeVita (PG&E), J. Hamner (Deloitte) to coordinate data requests for property, plant, and equipment substantive testing.	\$230.00	0.5	\$115.00
Uy, Rycel	Meeting with R. Sharma (PG&E), J. Hamner (Deloitte) to discuss information used in the control to support the journal entries selected for management override testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation on balancing account controls testing.	\$200.00	7.5	\$1,500.00
Varshney, Swati	Review audit reports and risks if any identified related to the company.	\$230.00	2.0	\$460.00
11/10/2019				
Rice, Blake	Address review comments within interim substantive workpaper.	\$230.00	1.0	\$230.00
11/11/2019				
Alfahhad, Abdulrahman	Weekly meeting with B. Long, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/11/2019				
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte) to discuss notes on the Privileged Access testing.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update the document request list for year-end control testing.	\$200.00	1.0	\$200.00
Azebu, Matt	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, B. Rice, K. Boyce, S. Varshney, A. Brown (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding the approach for plan asset investment testing during 2019 audit.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, B. Rice, K. Boyce, S. Varshney, A. Brown, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with B. Rice, S. Jasinski (Deloitte) regarding audit plan status in preparation for December and January.	\$230.00	1.5	\$345.00
Bedi, Arpit	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, S. Varshney, A. Brown (Deloitte) regarding status of workpaper priorities.	\$200.00	1.0	\$200.00
Boyce, Kyle	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, S. Varshney, A. Brown, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, S. Varshney, A. Brown (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Boyce, Kyle	Close notes on the financial close reporting process flowchart.	\$180.00	0.5	\$90.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/11/2019				
Boyce, Kyle	Close notes on the financial close reporting process walkthrough workpaper.	\$180.00	3.0	\$540.00
Boyce, Kyle	Clean up pension benefits dataset for data analytics specialist.	\$180.00	1.0	\$180.00
Brown, Aaron	Discussion (partial) with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, S. Varshney, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$290.00	0.5	\$145.00
Brown, Erin	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, M. Azebu, B. Rice, K. Boyce, S. Varshney, A. Brown, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Brown, Erin	Assess comments with regards to controls over Billings.	\$180.00	1.0	\$180.00
Brown, Erin	Document interim journal entry testing for management override.	\$180.00	3.5	\$630.00
Brown, Erin	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, S. Varshney (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Carson, George	Prepare data analytic for census data.	\$180.00	1.0	\$180.00
Fazil, Mohamed	Discuss with S. Nambiar (Deloitte) regarding review notes on SAP Privilege access workpaper.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Review interim workpapers for user access reviews.	\$330.00	2.0	\$660.00
Hamner, Jack	Discussion with B. Martin, R. Uy, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, S. Varshney, A. Brown (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Hamner, Jack	Review property, plant, and equipment control workpapers.	\$230.00	3.0	\$690.00
Hamner, Jack	Address notes in the Financial Close and Reporting Process walkthrough memorandum.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/11/2019				
Hamner, Jack	Discussion with B. Martin, R. Uy, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, S. Varshney, A. Brown, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Hennessey, Vincent	Discussion with M. Azebu (Deloitte) regarding the approach for plan asset investment testing during 2019 audit.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Discussion with B. Rice, M. Azebu (Deloitte) regarding audit plan status in preparation for December and January.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, M. Azebu, B. Rice, K. Boyce, S. Varshney, A. Brown, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review revenue sectional memorandum (regarding overview of revenue streams).	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, M. Azebu, B. Rice, K. Boyce, S. Varshney, A. Brown (Deloitte) regarding status of workpaper priorities.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Call C. Lee (PG&E) to provide us with background of information technology tools being tested in FY'19.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Weekly meeting with B. Long, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Prepare information technology audit status year-end roll forward requests.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Verify the appropriateness of the user access for certain roles on SAP system.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte) to discuss notes on the Privileged Access testing.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/11/2019				
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the budget for the information technology audit and strategize for the year end.	\$230.00	1.0	\$230.00
Long, Brittany	Weekly meeting with W. Kipkirui, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the budget for the information technology audit and strategize for the year end.	\$290.00	1.0	\$290.00
Long, Brittany	Prepare the audit procedures to be performed for year-end general information technology controls.	\$290.00	1.0	\$290.00
Long, Brittany	Review interim workpapers for user access reviews.	\$290.00	0.5	\$145.00
Martin, Blake	Discussion with R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, S. Varshney, A. Brown, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Journal Entry testing plan memorandum.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, S. Varshney, A. Brown (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Nambiar, Sachin	Discuss with M. Fazil (Deloitte) regarding review notes on SAP Privilege access workpaper.	\$200.00	1.0	\$200.00
Nambiar, Sachin	Address notes for a workpaper in SAP enterprise risk planning central component system.	\$200.00	1.0	\$200.00
Rice, Blake	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, K. Boyce, S. Varshney, A. Brown (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/11/2019				
Rice, Blake	Review final financial statement tie out for quarter 3 archive.	\$230.00	2.0	\$460.00
Rice, Blake	Review audit project plan for November and December.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, M. Azebu, K. Boyce, S. Varshney, A. Brown, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with S. Jasinski, M. Azebu (Deloitte) regarding audit plan status in preparation for December and January.	\$230.00	1.5	\$345.00
Uy, Rycel	Update documentation for balancing accounting controls testing.	\$200.00	2.0	\$400.00
Uy, Rycel	Discussion with B. Martin, J. Hamner, S. Jasinski, E. Brown, M. Azebu, B. Rice, K. Boyce, S. Varshney, A. Brown, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$200.00	1.0	\$200.00
Uy, Rycel	Update documentation for potential adjusting report controls documentation.	\$200.00	3.0	\$600.00
11/12/2019				
Adams, Haley	Discussion with J. Hamner, K. Boyce (Deloitte) regarding procurement balancing account testing procedures.	\$230.00	0.5	\$115.00
Adams, Haley	Discussion with J. Hamner (Deloitte) regarding procurement balancing account testing procedures.	\$230.00	1.0	\$230.00
Adams, Haley	Discussion with A. Brown, J. Hamner, K. Boyce (Deloitte) with respect to testing of the portfolio allocation balancing account and energy resource recovery account.	\$230.00	0.5	\$115.00
Alfahhad, Abdulrahman	Update names and job titles by pulling data from PGE terminal to evaluate appropriateness of user access in testing access security control.	\$200.00	1.5	\$300.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/12/2019				
Azebu, Matt	Review testing of design of internal controls to mitigate the risk of management override of controls.	\$230.00	2.5	\$575.00
Azebu, Matt	Review the documentation of journal entries selected for testing for characteristics of management override.	\$230.00	2.0	\$460.00
Azebu, Matt	Discussion with K. Boyce (Deloitte) over the financial close and reporting process walkthrough workpaper.	\$230.00	0.5	\$115.00
Bhattacharya, Ayush	Add audit support requests for year end testing for information technology control testing.	\$200.00	2.0	\$400.00
Boyce, Kyle	Update the financial close reporting process risk of material misstatement workpaper.	\$180.00	2.5	\$450.00
Boyce, Kyle	Close notes on the financial close reporting process walkthrough workpaper.	\$180.00	4.5	\$810.00
Boyce, Kyle	Discussion with A. Brown, H. Adams, J. Hamner (Deloitte) with respect to testing of the portfolio allocation balancing account and energy resource recovery account.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with J. Hamner, H. Adams (Deloitte) regarding procurement balancing account testing procedures.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with M. Azebu (Deloitte) over the financial close and reporting process walkthrough workpaper.	\$180.00	0.5	\$90.00
Brown, Aaron	Discussion with H. Adams, J. Hamner, K. Boyce (Deloitte) with respect to testing of the portfolio allocation balancing account and energy resource recovery account.	\$290.00	0.5	\$145.00
Brown, Aaron	Discussion with L. Schloetter, B. Rice (Deloitte) regarding operating and maintenance expense interim testing.	\$290.00	1.0	\$290.00
Brown, Erin	Document interim journal entry testing for management override.	\$180.00	7.0	\$1,260.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/12/2019				
Brown, Erin	Assess control behind the approval of Purchase Orders and Non- Purchase Orders within accounts payable.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding documentation of interim journal entry testing for management override.	\$180.00	0.5	\$90.00
Fazil, Mohamed	Meeting with B. Long, W. Kipkirui (Deloitte) to discuss the SAP internal control observations prior to sharing with G. Gadelha, R. Garza, C. Lee, T. Yuen, S.L. Currie, T. Nguyen (PG&E).	\$230.00	0.5	\$115.00
Fazil, Mohamed	Document appropriateness of users with information technology system access for the access security control testing.	\$230.00	0.5	\$115.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte) to discuss the PG&E testing strategy for year end for the information technology audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review interim control testing workpaper for segregation of duties.	\$330.00	0.5	\$165.00
Hamner, Jack	Discussion with H. Adams (Deloitte) regarding procurement balancing account testing procedures.	\$230.00	1.0	\$230.00
Hamner, Jack	Pull data extracts from the client's SAP system as part of balancing account interim substantive testing.	\$230.00	3.5	\$805.00
Hamner, Jack	Discussion with A. Brown, H. Adams, K. Boyce (Deloitte) with respect to testing of the portfolio allocation balancing account and energy resource recovery account.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with K. Boyce, H. Adams (Deloitte) regarding procurement balancing account testing procedures.	\$230.00	0.5	\$115.00
Hamner, Jack	Perform the procurement interim substantive testing.	\$230.00	2.5	\$575.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/12/2019				
Jasinski, Samantha	Discussion with D. DeMartini, J. Pitman (PG&E), B. Rice, L. Schloetter (Deloitte) regarding meter to cash billings controls.	\$290.00	0.5	\$145.00
K, Kavya	Continue to address notes on user access review control for the SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
Kipkirui, Winnie	Meeting with B. Long, F. Mohamed (Deloitte) to discuss the SAP internal control observations prior to sharing with G. Gadelha, R. Garza, C. Lee, T. Yuen, S.L. Currie, T. Nguyen (PG&E)	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte) to discuss the PG&E testing strategy for year end for the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Prepare information technology audit status year-end requests to roll forward control testing conclusion from interim period.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Prepare information technology audit status year-end requests to roll forward control testing conclusion from interim period.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Address notes for customer billing system' segregation of duties controls.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Document evaluation of exceptions identified in general information technology control testing.	\$230.00	3.0	\$690.00
Long, Brittany	Continue to review interim workpapers for user access reviews.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui, F. Mohamed (Deloitte) to discuss the SAP internal control observations prior to sharing with G. Gadelha, R. Garza, C. Lee, T. Yuen, S.L. Currie, T. Nguyen (PG&E).	\$290.00	0.5	\$145.00
Martin, Blake	Close notes within the Journal Entry testing plan memorandum.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/12/2019				
Martin, Blake	Review the Source to Pay control related to the review and approval on non- Purchase Order invoices.	\$230.00	2.0	\$460.00
Martin, Blake	Review the Source to Pay (Expenditures) audit sectional memorandum.	\$230.00	1.0	\$230.00
Rice, Blake	Upload final quarter 3 audit committee deliverables to Deloitte archival system.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with D. DeMartini, J. Pitman (PG&E), S. Jasinski, L. Schloetter (Deloitte) regarding meter to cash billings controls.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with A. Brown, L. Schloetter (Deloitte) regarding operating and maintenance expense interim testing.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Close notes on operating and maintenance expense testing workpaper.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Continue to close notes on operating and maintenance expense testing workpaper.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding documentation of interim journal entry testing for management override.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with D. DeMartini, J. Pitman (PG&E), S. Jasinski, B. Rice (Deloitte) regarding meter to cash billings controls.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with A. Brown, B. Rice (Deloitte) regarding operating and maintenance expense interim testing.	\$200.00	1.0	\$200.00
Uy, Rysel	Update documentation for balancing account controls testing.	\$200.00	1.5	\$300.00
Uy, Rysel	Update documentation for balancing account substantive testing.	\$200.00	6.0	\$1,200.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/13/2019				
Alfahhad, Abdulrahman	Meeting with P. Giamanco, B. Long, S. Misra, M. Fazil, A. Bhattacharya, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Prepare tracking of the request list for audit evidence still open versus received.	\$200.00	1.0	\$200.00
Azebu, Matt	Discussion with B. Martin, R. Uy (Deloitte) regarding potential adjustment report controls testing.	\$230.00	1.0	\$230.00
Azebu, Matt	Review memo summarizing audit team's planned approach for testing journal entries.	\$230.00	2.0	\$460.00
Bhattacharya, Ayush	Meeting with P. Giamanco, B. Long, S. Misra, M. Fazil, A. Alfahhad, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00
Bhattacharya, Ayush	Address notes for Powerplan application.	\$200.00	0.5	\$100.00
Bhattacharya, Ayush	Address notes for customer billing reporting module.	\$200.00	1.0	\$200.00
Bhattacharya, Ayush	Address notes for customer billing system general information technology control testing.	\$200.00	1.0	\$200.00
Boyce, Kyle	Update property plant & equipment (PPE) control workpapers.	\$180.00	3.0	\$540.00
Boyce, Kyle	Close notes on the financial close reporting process walkthrough workpaper.	\$180.00	2.0	\$360.00
Boyce, Kyle	Update financial close reporting process risk of material misstatement workpaper.	\$180.00	0.5	\$90.00
Boyce, Kyle	Meeting with N. Boyle (PG&E), J. Hamner (Deloitte) to review gas procurement documents for invoice authorization testing.	\$180.00	0.5	\$90.00
Boyce, Kyle	Update information for invoice gas authorization testing.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/13/2019				
Brown, Erin	Clear notes with regards to controls over billings.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding notes over billings controls.	\$180.00	1.0	\$180.00
Brown, Erin	Clear notes with regards to our controls over accounts payable.	\$180.00	3.5	\$630.00
Brown, Erin	Document interim journal entry testing for management override.	\$180.00	1.0	\$180.00
Brown, Erin	Prepare Internal Control Efficacy workbook.	\$180.00	1.0	\$180.00
Carson, George	Continue preparing data analytic for census data.	\$180.00	2.0	\$360.00
Carson, George	Continue preparing data analytic for census data	\$180.00	2.0	\$360.00
Cochran, James	Review automated control around customer billing.	\$380.00	0.5	\$190.00
Fazil, Mohamed	Meeting with P. Giamanco, B. Long, S. Misra, A. Bhattacharya, A. Alfahhad, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Meeting with P. Giamanco, B. Long, S. Misra, W. Kipkirui (Deloitte), G. Gadelha, R. Garza, C. Lee, T. Yuen, S.L. Currie, T. Nguyen (PG&E) to discuss the SAP internal control observation arising from the 2019 Audit.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Add documentation on user access review control for the SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Address notes on privilege access control around SAP system, Business Planning & Consolidation module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Address notes on change management control for SAP system, Governance, Risk and Compliance module.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/13/2019				
Giamanco, Patrick	Meeting with B. Long, S. Misra, M. Fazil, A. Bhattacharya, A. Alfahhad, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review interim workpapers testing for change management for SAP system.	\$330.00	1.5	\$495.00
Giamanco, Patrick	Meeting with B. Long, S. Misra, M. Fazil, W. Kipkirui (Deloitte), G. Gadelha, R. Garza, C. Lee, T. Yuen, S.L. Currie, T. Nguyen (PG&E) to discuss the SAP internal control observation arising from the 2019 Audit.	\$330.00	1.0	\$330.00
Hamner, Jack	Perform procurement interim substantive testing.	\$230.00	3.0	\$690.00
Hamner, Jack	Perform substantive analytic procedures for the portfolio allocation balancing account and energy resource recovery account.	\$230.00	1.0	\$230.00
Hamner, Jack	Perform the procurement interim substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Meeting with N. Boyle (PG&E), K. Boyce (Deloitte) to review gas procurement documents for invoice authorization testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Review property, plant, and equipment control workpaper.	\$230.00	3.0	\$690.00
Hegde, Deepa	Continue preparing data analytic for census data.	\$180.00	1.5	\$270.00
K, Kavya	Prepare workpaper status tracker for year-end information technology audit testing.	\$200.00	1.5	\$300.00
K, Kavya	Prepare audit support request list for year-end information technology audit testing.	\$200.00	1.5	\$300.00
Kipkirui, Winnie	Document the deficiencies framework for FY'19 Audit.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/13/2019				
Kipkirui, Winnie	Prepare information technology audit status year-end requests to roll forward control testing conclusion from interim period.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Address notes on Unix network configuration workpaper.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, S. Misra, M. Fazil (Deloitte), G. Gadelha, R. Garza, C. Lee, T. Yuen, S.L. Currie, T. Nguyen (PG&E) to discuss the SAP internal control observation arising from the 2019 Audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, S. Misra, M. Fazil, A. Bhattacharya, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with P. Giamanco, S. Misra, M. Fazil, W. Kipkirui (Deloitte), G. Gadelha, R. Garza, C. Lee, T. Yuen, S.L. Currie, T. Nguyen (PG&E) to discuss the SAP internal control observation arising from the 2019 Audit.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with P. Giamanco, S. Misra, M. Fazil, A. Bhattacharya, A. Alfahhad, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Prepare for meeting with P. Giamanco, S. Misra, M. Fazil, A. Bhattacharya, A. Alfahhad, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Review interim workpapers for SAP system segregation of duties.	\$290.00	0.5	\$145.00
Martin, Blake	Review the Source to Pay (Expenditures) audit sectional memorandum.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/13/2019				
Martin, Blake	Review the Source to Pay control related to the quarterly balance sheet variance analysis.	\$230.00	2.0	\$460.00
Martin, Blake	Close notes within the Journal Entry testing plan memorandum.	\$230.00	0.5	\$115.00
Martin, Blake	Review the Source to Pay process flow charts.	\$230.00	1.5	\$345.00
Martin, Blake	Discussion with M. Azebu, R. Uy (Deloitte) regarding potential adjustment report controls testing.	\$230.00	1.0	\$230.00
Martin, Blake	Review management override control for operating effectiveness testing for October and November.	\$230.00	1.5	\$345.00
Misra, Saurabh	Meeting with P. Giamanco, B. Long, M. Fazil, W. Kipkirui (Deloitte), G. Gadelha, R. Garza, C. Lee, T. Yuen, S.L. Currie, T. Nguyen (PG&E) to discuss the SAP internal control observation arising from the 2019 Audit.	\$290.00	1.0	\$290.00
Misra, Saurabh	Meeting with P. Giamanco, B. Long, M. Fazil, A. Bhattacharya, A. Alfahhad, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Pemberton, Tricia	Review communications to the audit committee of PG&E on independence.	\$380.00	1.0	\$380.00
Ravindran, Sarradha	Prepare audit committee presentation deliverable on independence.	\$120.00	1.0	\$120.00
Rice, Blake	Prepare audit committee presentation deliverables.	\$230.00	2.0	\$460.00
Rice, Blake	Review interim gas revenue substantive workpaper.	\$230.00	3.0	\$690.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding notes over billings controls.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Close notes on gas revenue substantive analytic.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Close notes on the gas revenue reconciliation control workpaper.	\$200.00	2.0	\$400.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/13/2019				
Schloetter, Lexie	Close notes on the electric revenue reconciliation control.	\$200.00	2.5	\$500.00
Schloetter, Lexie	Close notes on operating and maintenance expense testing workpaper.	\$200.00	2.5	\$500.00
Uy, Rycel	Update documentation for balancing account substantive testing.	\$200.00	7.0	\$1,400.00
Uy, Rycel	Discussion with M. Azebu, B. Martin (Deloitte) regarding potential adjustment report controls testing.	\$200.00	1.0	\$200.00
11/14/2019				
Adams, Haley	Call with J. Hamner (Deloitte) to discuss updates related to the procurement substantive workpaper.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion B. Rice, S. Fannin, A. Dugan (Deloitte) regarding status of tax and regulatory sections of the audit.	\$230.00	0.5	\$115.00
Bedi, Arpit	Call with J. Hamner (Deloitte) to discuss the interim balancing account substantive workpaper.	\$200.00	0.5	\$100.00
Boyce, Kyle	Update information for invoice gas authorization testing.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with R. Uy (Deloitte), E. Zirbel (PG&E) regarding fraud inquiries for regulatory compliance.	\$180.00	0.5	\$90.00
Boyce, Kyle	Set up management inquiry meetings for the financial close and reporting process.	\$180.00	0.5	\$90.00
Boyce, Kyle	Update the income statement scoping reassessment workpaper.	\$180.00	2.0	\$360.00
Boyce, Kyle	Update property, plant & equipment (PPE) control workpaper.	\$180.00	0.5	\$90.00
Brown, Aaron	Clear notes on operating/maintenance interim testing.	\$290.00	2.0	\$580.00
Brown, Erin	Discussion with B. Martin (Deloitte), N. Riojas (PG&E) regarding documentation of journal entry testing.	\$180.00	0.5	\$90.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/14/2019				
Brown, Erin	Document interim journal entry testing for management override.	\$180.00	3.5	\$630.00
Brown, Erin	Clear notes with regards to controls over accounts payable.	\$180.00	2.0	\$360.00
Brown, Erin	Document year end balance sheet analytic and scoping reassessment.	\$180.00	1.0	\$180.00
Brown, Erin	Clear notes with regards to controls over billings.	\$180.00	1.0	\$180.00
Carson, George	Continue preparing data analytic for census data.	\$180.00	1.0	\$180.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with D&T policies.	\$180.00	0.2	\$36.00
Cochran, James	Meeting with B. Long, S. Misra, W. Kipkirui (Deloitte) to discuss comments raised by J. Cochran (Deloitte) for testing automated controls.	\$380.00	0.5	\$190.00
Dugan, Anne	Discussion B. Rice, S. Fannin, M. Azebu (Deloitte) regarding status of tax and regulatory sections of the audit.	\$330.00	0.5	\$165.00
Fannin, Sam	Discussion B. Rice, M. Azebu, A. Dugan (Deloitte) regarding status of tax and regulatory sections of the audit.	\$330.00	0.5	\$165.00
Goswami, Pratiti	Discussion with V. Hennessy (Deloitte) regarding planning of plan asset testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Address notes in the Financial Close and Reporting Process walkthrough memorandum.	\$230.00	2.0	\$460.00
Hamner, Jack	Perform the procurement interim substantive testing.	\$230.00	1.5	\$345.00
Hamner, Jack	Review regulatory balancing account control workpapers.	\$230.00	3.0	\$690.00
Hamner, Jack	Call with H. Adams (Deloitte) to discuss updates related to the procurement substantive workpaper.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/14/2019				
Hamner, Jack	Call with A. Bedi (Deloitte) to discuss the interim balancing account substantive workpaper.	\$230.00	0.5	\$115.00
Hegde, Deepa	Continue preparing data analytic for census data.	\$180.00	1.5	\$270.00
Hennessy, Vincent	Discussion with P. Goswami (Deloitte) regarding planning of plan asset testing.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Discussion with B. Rice, L. Schloetter (Deloitte) over electric revenue control testing approach.	\$290.00	2.0	\$580.00
Kipkirui, Winnie	Meeting with J. Cochran, B. Long, S. Misra (Deloitte) to discuss comments raised by J. Cochran (Deloitte) for testing automated controls.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Update information technology audit status year-end roll forward requests.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Address notes for privileged access testing for meter data management system.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Continue to address notes around privileged access testing for meter data management system.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes for privileged access testing for customer billing system application.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document evaluation of information technology control testing result.	\$230.00	3.0	\$690.00
Long, Brittany	Review interim workpapers for user access review control.	\$290.00	3.0	\$870.00
Long, Brittany	Meeting with J. Cochran, S. Misra, W. Kipkirui (Deloitte) to discuss comments raised by J. Cochran (Deloitte) for testing automated controls.	\$290.00	0.5	\$145.00
Martin, Blake	Discussion with E. Brown (Deloitte), N. Riojas (PG&E) regarding documentation of journal entry testing.	\$230.00	0.5	\$115.00
Martin, Blake	Review the Source to Pay process flow charts.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/14/2019				
Martin, Blake	Review the Source to Pay control related to the quarterly balance sheet variance analysis.	\$230.00	0.5	\$115.00
Martin, Blake	Review the Source to Pay control related to the review and approval on non- Purchase Order invoices.	\$230.00	0.5	\$115.00
Martin, Blake	Review the Source to Pay (Expenditures) audit sectional memorandum.	\$230.00	0.5	\$115.00
Martin, Blake	Draft Journal Entry Testing memorandum appendix for entries flagged in journal entry testing.	\$230.00	3.0	\$690.00
Martin, Blake	Review interim journal entry testing of entries flagged in journal entry testing.	\$230.00	1.5	\$345.00
Misra, Saurabh	Meeting with J. Cochran, B. Long, W. Kipkirui (Deloitte) to discuss comments raised by J. Cochran (Deloitte) for testing automated controls.	\$290.00	0.5	\$145.00
Nambiar, Sachin	Create audit evidence request list for year end testing for general information technology audit.	\$200.00	1.5	\$300.00
Rice, Blake	Discussion with L. Schloetter (Deloitte) over gas revenue substantive analytic review notes.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with S. Jasinski, L. Schloetter (Deloitte) over electric revenue control testing approach.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion S. Fannin, M. Azebu, A. Dugan (Deloitte) regarding status of tax and regulatory sections of the audit.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Discussion with S. Jasinski, B. Rice (Deloitte) over electric revenue control testing approach.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Close notes on gas revenue substantive analytic.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with B. Rice (Deloitte) over gas revenue substantive analytic review notes.	\$200.00	1.0	\$200.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/14/2019				
Schloetter, Lexie	Close notes on electric revenue reconciliation control workpaper.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Close notes on gas revenue substantive analytic.	\$200.00	4.0	\$800.00
Uy, Rycel	Update documentation for balancing account controls testing.	\$200.00	2.0	\$400.00
Uy, Rycel	Discussion with K. Boyce (Deloitte), E. Zirbel (PG&E) regarding fraud inquiries for regulatory compliance.	\$200.00	0.5	\$100.00
Uy, Rycel	Prepare materials for balancing accounts substantive testing.	\$200.00	5.5	\$1,100.00
11/15/2019				
Bedi, Arpit	Continue to update the numbers for the 6 months period June 30, 2019 in the balancing accounts workpaper.	\$200.00	2.0	\$400.00
Bedi, Arpit	Update the numbers for the 6 months period June 30, 2019 in the balancing accounts workpaper.	\$200.00	3.0	\$600.00
Boyce, Kyle	Update property, plant and equipment (PPE) control workpapers.	\$180.00	5.0	\$900.00
Boyce, Kyle	Discussion with J. Hamner, R. Uy (Deloitte), K. Mallonee, M. Dean, C. Yau (PG&E) regarding fraud inquiries the financial close & reporting process.	\$180.00	0.5	\$90.00
Boyce, Kyle	Prepare gas invoice authorization control testing workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, B. Rice, L. Schloetter (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Boyce, Kyle	Document fraud inquiry meetings questions and answers.	\$180.00	0.5	\$90.00
Brown, Erin	Document the qualification of audit specialists used on PG&E engagement.	\$180.00	4.0	\$720.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/15/2019				
Brown, Erin	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, B. Rice, K. Boyce, L. Schloetter (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Brown, Erin	Clear notes to the controls over accounts payable.	\$180.00	1.0	\$180.00
Brown, Erin	Prepare Internal Control Efficacy workbook.	\$180.00	1.5	\$270.00
Fazil, Mohamed	Address review notes for privileged access control for SAP system, Business Planning & Consolidation module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Address notes on user access review control for the SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Review additional audit evidence around the appropriateness of information technology access given to various user groups.	\$230.00	2.0	\$460.00
Giamanco, Patrick	Review interim testing around access security control.	\$330.00	1.5	\$495.00
Hamner, Jack	Pulling data from SAP as part of the balancing account substantive workpaper.	\$230.00	1.5	\$345.00
Hamner, Jack	Discussion with B. Martin, R. Uy, S. Jasinski, E. Brown, B. Rice, K. Boyce, L. Schloetter (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Hamner, Jack	Meet with L. Fukui (PG&E) to discuss transfers between the portfolio allocation balancing account and energy resource recovery account for the procurement substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Address notes in the financial close & reporting process walkthrough memorandum.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/15/2019				
Hamner, Jack	Discussion with K. Boyce, R. Uy (Deloitte), K. Mallonee, M. Dean, C. Yau (PG&E) regarding fraud inquiries the financial close & reporting process.	\$230.00	0.5	\$115.00
Hamner, Jack	Review property, plant, and equipment control workpapers.	\$230.00	3.0	\$690.00
Jasinski, Samantha	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, K. Boyce, L. Schloetter (Deloitte) regarding status of workpaper priorities.	\$290.00	0.5	\$145.00
Kipkirui, Winnie	Address notes for Unix network configuration workpaper.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Address notes for Unix network privileged access workpaper.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Update information technology audit status year-end requests to roll forward control testing conclusion from interim period.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document the evaluation of information technology control result for FY'19 Audit.	\$230.00	3.5	\$805.00
Long, Brittany	Review updated information technology audit year-end requests to roll forward control testing conclusion from interim period.	\$290.00	1.0	\$290.00
Martin, Blake	Continue to review interim journal entry testing of entries flagged in journal entry testing.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Post-Retirement Benefits other than Pension Risk Assessment Memorandums.	\$230.00	2.0	\$460.00
Martin, Blake	Review the Source to Pay process flow charts.	\$230.00	0.5	\$115.00
Martin, Blake	Close note within the Benefits Accounts Reconciliation Control Testing workpaper.	\$230.00	1.5	\$345.00
Martin, Blake	Discussion with R. Uy, J. Hamner, S. Jasinski, E. Brown, B. Rice, K. Boyce, L. Schloetter (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/15/2019				
Misra, Saurabh	Document segregation of duties testing procedures planned to be performed.	\$290.00	2.0	\$580.00
Nambiar, Sachin	Update list of information technology controls to be tested at year end.	\$200.00	1.0	\$200.00
Rice, Blake	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, K. Boyce, L. Schloetter (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Review electric revenue interim substantive workpaper.	\$230.00	3.0	\$690.00
Schloetter, Lexie	Close notes on electric revenue reconciliation control workpaper.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Close notes on gas revenue substantive analytic.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Close notes on gas revenue substantive analytic workpaper.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Discussion with R. Tirado (PG&E) related to the classification of gas and electric revenue.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with B. Martin, R. Uy, J. Hamner, S. Jasinski, E. Brown, B. Rice, K. Boyce (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation on balancing account controls testing.	\$200.00	5.0	\$1,000.00
Uy, Rycel	Discussion with B. Martin, J. Hamner, S. Jasinski, E. Brown, B. Rice, K. Boyce, L. Schloetter (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation on potential adjusting report controls testing.	\$200.00	2.0	\$400.00
Uy, Rycel	Discussion with K. Boyce, J. Hamner (Deloitte), K. Mallonee, M. Dean, C. Yau (PG&E) regarding fraud inquiries the financial close & reporting process.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/16/2019				
Hennessy, Vincent	Plan for plan asset testing by reviewing workpapers and corresponding with T. Bhutani, P. Goswami (Deloitte) .	\$230.00	1.0	\$230.00
11/17/2019				
Adams, Haley	Research questions related to interim gas revenue testing from L. Schloetter (Deloitte).	\$230.00	1.0	\$230.00
Gillam, Tim	Review audit scoping documentation to determine audit risk level at each financial statement line item for the year-end audit.	\$380.00	1.0	\$380.00
Gillam, Tim	Review quarterly summary memo that summarized the quarterly review procedures performed.	\$380.00	1.0	\$380.00
Gillam, Tim	Review quarterly audit committee communication presentation slide deck that summarized the required communication to be made by auditor.	\$380.00	1.0	\$380.00
11/18/2019				
Alfahhad, Abdulrahman	Pull employee's information from PGE's terminal in order to verify the appropriateness of user access in access security control testing.	\$200.00	1.0	\$200.00
Azebu, Matt	Reviewed the preliminary risks of material misstatement identified related to pension plan investment testing and the corresponding relevant internal controls	\$230.00	2.0	\$460.00
Azebu, Matt	Review overall risk assessment workbook summarizing risks of material misstatement identified as part of 2019 audit to check audit response based on risk level.	\$230.00	3.5	\$805.00
Azebu, Matt	Review documentation of interim journal entry testing.	\$230.00	1.5	\$345.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/18/2019				
Bedi, Arpit	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, L. Schloetter, K. Boyce, S. Varshney, A. Brown, H. Chopra, A. Kamra (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
Bedi, Arpit	Update the numbers for the 6 months period June 30, 2019 in the balancing accounts workpaper.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to update the numbers for the 6 months period June 30, 2019 in the balancing accounts workpaper.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to update the numbers for the 6 months period June 30, 2019 in the balancing accounts workpaper.	\$200.00	3.7	\$740.00
Boyce, Kyle	Update the related parties memo.	\$180.00	1.5	\$270.00
Boyce, Kyle	Discussion with R. Uy (Deloitte), A. Duran (PG&E) regarding fraud inquiries for regulatory balancing account process.	\$180.00	0.5	\$90.00
Boyce, Kyle	Close notes on the PP&E walkthrough.	\$180.00	1.5	\$270.00
Boyce, Kyle	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, L. Schloetter, S. Varshney, A. Brown, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Boyce, Kyle	Work on gas invoice authorization control workpaper.	\$180.00	0.5	\$90.00
Boyce, Kyle	Document property plant & equipment (PPE) control workpapers.	\$180.00	1.5	\$270.00
Brown, Aaron	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, L. Schloetter, K. Boyce, S. Varshney, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$290.00	0.5	\$145.00
Brown, Erin	Clear notes with regards to journal entry testing.	\$180.00	2.5	\$450.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/18/2019				
Brown, Erin	Discussion with B. Martin, R. Uy, J. Hamner, B. Rice, L. Schloetter, K. Boyce, S. Varshney, A. Brown, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Brown, Erin	Clear notes with regards to controls over billings.	\$180.00	4.5	\$810.00
Chopra, Harshita	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, L. Schloetter, K. Boyce, S. Varshney, A. Brown, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Cochran, James	Review PG&E general information technology workpaper on change management.	\$380.00	2.0	\$760.00
Fazil, Mohamed	Address notes on user access review control for the SAP system, Enterprise Resource Planning Central Component module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Continue to address review notes for privileged access control for SAP system, Business Planning & Consolidation module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Address review notes on control on password configuration for SAP's business warehouse system.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Continue to address review notes on control for SAP's business warehouse system.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Address notes on control testing around monitoring process chains.	\$230.00	0.5	\$115.00
Giamanco, Patrick	Continue to review additional access security control testing working paper.	\$330.00	1.0	\$330.00
Hamner, Jack	Gather reconciliations and support for selections for the off-site property, plant, and equipment studio team.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/18/2019				
Hamner, Jack	Prepare the portfolio allocation balancing account substantive analytic as of June 30, 2019.	\$230.00	3.0	\$690.00
Hamner, Jack	Prepare the procurement interim (June 30, 2019) substantive workpaper.	\$230.00	2.0	\$460.00
Hamner, Jack	Discuss updates to the balancing account substantive workpaper with R. Uy (Deloitte).	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with B. Martin, R. Uy, E. Brown, B. Rice, L. Schloetter, K. Boyce, S. Varshney, A. Brown, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Review regulatory risk assessment.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Perform Q3 review archive of working papers.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review listing of workpapers to be reviewed by Focus Support Reviewer.	\$290.00	0.5	\$145.00
K, Kavya	Create audit support request list for SAP controls to be tested at year-end.	\$200.00	2.0	\$400.00
Kamra, Akanksha	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, L. Schloetter, K. Boyce, S. Varshney, A. Brown, H. Chopra, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Review entity level controls to test design and implementation and its impact on the audit.	\$290.00	3.0	\$870.00
Kipkirui, Winnie	Review workpapers around batch job monitoring control section for SAP system.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Review workpapers in the access deprovisioning section for SAP system.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Review workpapers in the privileged access section in SAP system.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/18/2019				
Martin, Blake	Discussion with R. Uy, J. Hamner, E. Brown, B. Rice, L. Schloetter, K. Boyce, S. Varshney, A. Brown, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Martin, Blake	Document audit evidence to perform Journal Entry Testing.	\$230.00	2.0	\$460.00
Martin, Blake	Draft journal entry testing summary memorandum to document the procedures performed.	\$230.00	2.0	\$460.00
Misra, Saurabh	Summarize facts to prepare for an upcoming discussion around exceptions identified in information technology control testing.	\$290.00	2.0	\$580.00
Rice, Blake	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, L. Schloetter, K. Boyce, S. Varshney, A. Brown, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Update the regulatory assets and liabilities leadsheet.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Update documentation for substantive selections on the operating and maintenance expense testing workpaper.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, K. Boyce, S. Varshney, A. Brown, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Update control workpaper documentation related to electric revenue controls.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Update control workpaper documentation related to gas revenue controls.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Assess workpaper notes related to gas revenue.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/18/2019				
Uy, Rycel	Discussion with K. Boyce (Deloitte), A. Duran (PG&E) regarding fraud inquiries for regulatory balancing account process.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation on potential adjustment reporting controls testing.	\$200.00	5.0	\$1,000.00
Uy, Rycel	Discuss updates to the balancing account substantive workpaper with J. Hamner (Deloitte).	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with B. Martin, J. Hamner, E. Brown, B. Rice, L. Schloetter, K. Boyce, S. Varshney, A. Brown, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
Varshney, Swati	Execute risk assessment of the company which include assessing if any reassessment of risk is required or any consultation is required if any.	\$230.00	1.0	\$230.00
Varshney, Swati	Continue review of design and implementation of indirect entity-level controls of the company.	\$230.00	2.0	\$460.00
Varshney, Swati	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, L. Schloetter, K. Boyce, A. Brown, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Varshney, Swati	Review design and implementation of indirect entity-level controls of the company.	\$230.00	3.0	\$690.00
11/19/2019				
Alfahhad, Abdulrahman	Prepare information technology audit status by evaluating open versus received audit requests.	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui and B. Long (Deloitte) to plan for year-end control roll forward documentation.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/19/2019				
Azebu, Matt	Document risk assessment considerations related to the financial statement impacts of regulatory enforcement matters.	\$230.00	3.0	\$690.00
Azebu, Matt	Meeting with J. Jasinski, B. Rice, J. Ncho-Oguie (Deloitte) for audit planning considerations for interim testing for meter to cash, regulatory, and source to pay processes.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with B. Martin (Deloitte) regarding Wildfire related audit and testing approaches for the current year.	\$230.00	2.0	\$460.00
Boyce, Kyle	Work on gas invoice authorization control paperwork.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update the consideration of use of audit tools memo.	\$180.00	2.0	\$360.00
Boyce, Kyle	Close notes on PPE walkthrough paperwork.	\$180.00	1.5	\$270.00
Brown, Aaron	Clear post retirement plans risk assessment and control notes.	\$290.00	0.5	\$145.00
Brown, Aaron	Review source-to-pay process controls.	\$290.00	1.5	\$435.00
Brown, Erin	Document the qualification of audit specialists used on PG&E engagement.	\$180.00	1.5	\$270.00
Brown, Erin	Assess internal audit control testing for reliance with regards to billings controls.	\$180.00	2.0	\$360.00
Brown, Erin	Document Mortality Considerations Memo in response to the current year PG&E Assumptions Review and Mortality Credibility Study Financial Impact.	\$180.00	1.0	\$180.00
Brown, Erin	Document testing over PG&E's Personnel Change Request control with regards to accounts payable testing.	\$180.00	1.0	\$180.00
Brown, Erin	Clear notes with regards to controls over accounts payable.	\$180.00	2.0	\$360.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/19/2019				
Carson, George	Continue preparing data analytic for census data.	\$180.00	2.5	\$450.00
Carson, George	Continue preparing data analytic for census data	\$180.00	2.5	\$450.00
Giamanco, Patrick	Review change management control testing around SAP system.	\$330.00	1.5	\$495.00
Gillam, Tim	Meeting with J. Ncho-Oguie (Deloitte) to discuss PG&E Audit Committee Meeting for Safety and Internal Audit Reporting Update.	\$380.00	2.5	\$950.00
Hamner, Jack	Prepare the procurement interim (portfolio allocation balancing account and energy resource recovery balancing account) substantive analytic.	\$230.00	3.0	\$690.00
Hamner, Jack	Prepare the June 30 procurement interim substantive workpaper.	\$230.00	2.0	\$460.00
Hamner, Jack	Gather invoice property plant and equipment invoice support.	\$230.00	2.5	\$575.00
Hennessy, Vincent	Meeting with D. DeMartini (PG&E), B. Rice, S. Jasinski, A. Kamra, S. Varshney (Deloitte) regarding the planning of Entity Level Controls testing by assessing how PG&E Compliance team & Deloitte will test the controls at year end.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Meeting with B. Rice, M. Azebu, J. Ncho-Oguie (Deloitte) for audit planning considerations for interim testing for meter to cash, regulatory, and source to pay processes.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with D. DeMartini (PG&E), B. Rice, V. Hennessy, A. Kamra, S. Varshney (Deloitte) regarding the planning of Entity Level Controls testing by assessing how PG&E Compliance team & Deloitte will test the controls at year end.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Performed review of regulatory asset control workpaper	\$290.00	3.0	\$870.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/19/2019				
Jasinski, Samantha	Prepared reconciliation of audit fees incurred to date	\$290.00	3.0	\$870.00
Jasinski, Samantha	Prepared reconciliation of audit fees for FY20 fee proposal	\$290.00	2.5	\$725.00
Jasinski, Samantha	Performed final review of deliverables for December Audit Committee meeting	\$290.00	3.0	\$870.00
Jasinski, Samantha	Drafted email to D. Thomason and A. Chung (both PG&E) regarding deliverables for the December audit committee meeting.	\$290.00	0.5	\$145.00
K, Kavya	Update call with S. Nambiar, S. Misra (Deloitte) to discuss year end testing of general information technology controls.	\$200.00	0.5	\$100.00
K, Kavya	Create request list for audit evidence for year-end control testing for SAP.	\$200.00	1.5	\$300.00
K, Kavya	Update status tracker for year-end control testing for SAP.	\$200.00	1.0	\$200.00
Kamra, Akanksha	Meeting with D. DeMartini (PG&E), B. Rice, S. Jasinski, V. Hennessy, S. Varshney (Deloitte) regarding the planning of Entity Level Controls testing by assessing how PG&E Compliance team & Deloitte will test the controls at year end.	\$290.00	0.5	\$145.00
Kipkirui, Winnie	Review workpaper on privileged access testing on SAP system.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Continue to review workpaper on privileged access testing on SAP system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with A. Alfahhad and B. Long (Deloitte) to plan for year-end control roll forward documentation.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document evaluation of information technology control testing results for FY'19.	\$230.00	3.0	\$690.00
Long, Brittany	Meeting with W. Kipkirui and A. Alfahhad (Deloitte) to plan for year-end control roll forward documentation.	\$290.00	0.5	\$145.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/19/2019				
Martin, Blake	Document journal entry testing evaluation.	\$230.00	3.0	\$690.00
Martin, Blake	Close notes within the Benefits Account Reconciliation Control testing workpaper.	\$230.00	1.0	\$230.00
Martin, Blake	Review the Audit Specialists Utilized Memorandum.	\$230.00	2.0	\$460.00
Misra, Saurabh	Update call with S. Nambiar, K. Kavya (Deloitte) to discuss year end testing of general information technology controls.	\$290.00	0.5	\$145.00
Misra, Saurabh	Continue summarizing facts to prepare for an upcoming discussion around exceptions identified in information technology control testing.	\$290.00	2.5	\$725.00
Nambiar, Sachin	Update call with S. Misra, K. Kavya (Deloitte) to discuss year end testing of general information technology controls.	\$200.00	0.5	\$100.00
Ncho-Oguie, Jean-Denis	Review Audit Committee Communication Letter for identified risks of material misstatement.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review Audit Committee communication letter on required communication on commitment to quality.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Meeting with J. Jasinski, B. Rice, M. Azebu (Deloitte) for audit planning considerations for interim testing for meter to cash, regulatory, and source to pay processes.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Meeting with T. Gillam (Deloitte) to discuss PG&E Audit Committee Meeting for Safety and Internal Audit Reporting Update.	\$380.00	2.5	\$950.00
Ncho-Oguie, Jean-Denis	Review Annual Deloitte Independence Letter to Audit Committee.	\$380.00	1.5	\$570.00
Ravindran, Sarradha	Prepare audit committee communication for final issuance of the presentation.	\$120.00	1.0	\$120.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/19/2019				
Rice, Blake	Meeting with D. DeMartini (PG&E), S. Jasinski, V. Hennessy, A. Kamra, S. Varshney (Deloitte) regarding the planning of Entity Level Controls testing by assessing how PG&E Compliance team & Deloitte will test the controls at year end.	\$230.00	0.5	\$115.00
Rice, Blake	Meeting with J. Jasinski, M. Azebu, J. Ncho-Oguie (Deloitte) for audit planning considerations for interim testing for meter to cash, regulatory, and source to pay processes.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Close notes on the regulatory asset guided risk assessment workpaper.	\$200.00	2.0	\$400.00
Uy, Rysel	Update documentation on balancing account substantive testing.	\$200.00	4.0	\$800.00
Uy, Rysel	Update documentation on potential adjusting report controls testing.	\$200.00	4.0	\$800.00
Varshney, Swati	Review design and implementation of indirect entity-level controls of the company.	\$230.00	3.0	\$690.00
Varshney, Swati	Continue review design and implementation of indirect entity-level controls of the company.	\$230.00	3.0	\$690.00
Varshney, Swati	Meeting with D. DeMartini (PG&E), B. Rice, S. Jasinski, V. Hennessy, A. Kamra (Deloitte) regarding the planning of Entity Level Controls testing by assessing how PG&E Compliance team & Deloitte will test the controls at year end.	\$230.00	0.5	\$115.00
11/20/2019				
Alfahhad, Abdulrahman	Conform general information technology testing workpaper to reflect the latest control testing framework.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte) to review assigned tasks around automated control testing to understand how to complete them.	\$200.00	1.5	\$300.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/20/2019				
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, A. Alfahhad, and B. Long (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00
Azebu, Matt	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, L. Schloetter, K. Boyce, S. Jasinski (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with T. Gillam, W. Meredith, J. Ncho Oguie, S. Jasinski, A. Brown (Deloitte) regarding ownership and resolution of action items related to 2019 audit.	\$230.00	1.0	\$230.00
Bhattacharya, Ayush	Review audit evidence on change management control around customer billing reporting module.	\$200.00	2.0	\$400.00
Boyce, Kyle	Update procurement control workpaper documentation.	\$180.00	5.0	\$900.00
Boyce, Kyle	Download prior year Federal Energy Regulatory Commission file.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, L. Schloetter, M. Azebu, S. Jasinski (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Boyce, Kyle	Document cash flow control workpapers.	\$180.00	2.0	\$360.00
Brown, Aaron	Discussion with T. Gillam, W. Meredith, J. Ncho Oguie, S. Jasinski, M. Azebu (Deloitte) regarding ownership and resolution of action items related to 2019 audit.	\$290.00	1.0	\$290.00
Brown, Erin	Clear notes with regards to controls over accounts payable.	\$180.00	2.5	\$450.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding documentation of accounts payable balance sheet variance analysis control.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/20/2019				
Brown, Erin	Document Mortality Considerations Memo in response to the current year PG&E Assumptions Review and Mortality Credibility Study Financial Impact.	\$180.00	3.0	\$540.00
Brown, Erin	Discussion with B. Martin, R. Uy, J. Hamner, B. Rice, L. Schloetter, K. Boyce, M. Azebu, S. Jasinski (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Carson, George	Continue preparing data analytic for census data.	\$180.00	2.0	\$360.00
Fannin, Sam	Discussion with J. Hamner, R. Uy (Deloitte) regarding regulatory balancing account controls and substantive testing.	\$330.00	0.5	\$165.00
Fazil, Mohamed	Meeting with P. Giamanco, B. Long, S. Misra, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Review request listing for audit evidence for year-end information technology control testing.	\$230.00	1.5	\$345.00
Giamanco, Patrick	Meeting with B. Long, S. Misra, M. Fazil, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Attend weekly update call with B. Long, S. Nambiar (Deloitte) to discuss year end information technology control testing approach.	\$330.00	1.0	\$330.00
Gillam, Tim	Discussion with W. Meredith, J. Ncho Oguie, S. Jasinski, M. Azebu, A. Brown (Deloitte) regarding ownership and resolution of action items related to 2019 audit.	\$380.00	1.0	\$380.00
Hamner, Jack	Pull regulatory documents from the California Public Utility Commission's website to support amounts referenced within the interim procurement substantive analytic.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/20/2019				
Hamner, Jack	Discussion with R. Uy (Deloitte), K. Xu (PG&E) regarding recurring tax journal entries for potential adjusting report control testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Update the regulatory balancing account leadsheet and the regulatory balancing account workpaper to reconcile.	\$230.00	3.0	\$690.00
Hamner, Jack	Discussion with S. Fannin, R. Uy (Deloitte) regarding regulatory balancing account controls and substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Check whether the interim balancing account substantive workpaper addresses each of the company's newly created balancing accounts.	\$230.00	3.0	\$690.00
Hamner, Jack	Discussion with B. Martin, R. Uy, E. Brown, B. Rice, L. Schloetter, K. Boyce, M. Azebu, S. Jasinski (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, L. Schloetter, K. Boyce, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with T. Gillam, W. Meredith, J. Ncho Oguie, M. Azebu, A. Brown (Deloitte) regarding ownership and resolution of action items related to 2019 audit.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with J. Garboden (PG&E) regarding considerations for the Company's considerations of accounting memos.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Reviewed interim testing regulatory balancing account control workpaper	\$290.00	2.5	\$725.00
Jasinski, Samantha	Reviewed interim gas revenue substantive testing workpaper	\$290.00	3.0	\$870.00
Jasinski, Samantha	Continued to review interim gas revenue substantive testing workpaper	\$290.00	4.0	\$1,160.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/20/2019				
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte) to review assigned tasks around automated control testing to understand how to complete them.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with W. Kipkirui, A. Alfahhad, and B. Long (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Review notes addressed for workpapers in the change management control testing.	\$230.00	2.5	\$575.00
Kipkirui, Winnie	Review notes addressed for workpapers in the password configuration.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, S. Misra, M. Fazil (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with W. Kipkirui, A. Alfahhad, and B. Long (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with P. Giamanco, S. Misra, M. Fazil, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Attended weekly update call with P. Giamanco, S. Nambiar (Deloitte) to discuss year end information technology control testing approach.	\$290.00	1.0	\$290.00
Long, Brittany	Review interim control test workpapers for linux/unix system.	\$290.00	3.0	\$870.00
Martin, Blake	Update the Potential Adjustment Report control testing workpaper related to the review and approval of the Dolphin Journal Entry Delegation of Authority table.	\$230.00	2.0	\$460.00
Martin, Blake	Close notes within the Interim Journal Entry Testing Workpaper.	\$230.00	2.5	\$575.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/20/2019				
Martin, Blake	Discussion with R. Uy, J. Hamner, E. Brown, B. Rice, L. Schloetter, K. Boyce, M. Azebu, S. Jasinski (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the Expenditures Sectional memorandum related to the Source-to-Pay Process.	\$230.00	1.5	\$345.00
Meredith, Wendy	Discussion with T. Gillam, J. Ncho Oguie, S. Jasinski, M. Azebu, A. Brown (Deloitte) regarding ownership and resolution of action items related to 2019 audit.	\$380.00	1.0	\$380.00
Misra, Saurabh	Meeting with P. Giamanco, B. Long, M. Fazil, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Misra, Saurabh	Prepare request listing for audit evidence for year-end information technology control testing.	\$290.00	2.5	\$725.00
Morley, Carlye	Discussion with B. Rice, J. Ncho Oguie (Deloitte) regarding December 10, 2019 audit committee communications.	\$230.00	0.5	\$115.00
Nambiar, Sachin	Attended weekly update call with P. Giamanco, B. Long (Deloitte) to discuss year end information technology control testing approach.	\$200.00	1.0	\$200.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam, W. Meredith, S. Jasinski, M. Azebu, A. Brown (Deloitte) regarding ownership and resolution of action items related to 2019 audit.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Discussion with B. Rice, C. Morley (Deloitte) regarding December 10, 2019 audit committee communications.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Review Risk Assessment Workbook for identified Significant Risks.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review Internal Control Efficacy workbook.	\$380.00	2.0	\$760.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/20/2019				
Ncho-Oguie, Jean-Denis	Review Management Override Journal Entry Control #2 design and implementation.	\$380.00	2.0	\$760.00
Rice, Blake	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, L. Schloetter, K. Boyce, M. Azebu, S. Jasinski (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with C. Morley, J. Ncho Oguie (Deloitte) regarding December 10, 2019 audit committee communications.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Close notes on the revenue reconciliation control workpaper.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Discussion with B. Martin, R. Uy, J. Hamner, E. Brown, B. Rice, K. Boyce, M. Azebu, S. Jasinski (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Close notes on gas revenue substantive analytic.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding documentation of accounts payable balance sheet variance analysis control.	\$200.00	1.0	\$200.00
Uy, Rycel	Update documentation on potential adjusting reporting controls testing.	\$200.00	4.0	\$800.00
Uy, Rycel	Discussion with J. Hamner (Deloitte), K. Xu (PG&E) regarding recurring tax journal entries for potential adjusting report control testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with B. Martin, J. Hamner, E. Brown, B. Rice, L. Schloetter, K. Boyce, M. Azebu, S. Jasinski (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with S. Fannin, J. Hamner (Deloitte) regarding regulatory balancing account controls and substantive testing.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/20/2019				
Uy, Rysel	Update reconciliation for balancing account substantive testing.	\$200.00	2.5	\$500.00
11/21/2019				
Alfahhad, Abdulrahman	Document New User Access control for customer billing reporting module.	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Document New User Access control for Advance Billing system.	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Document new user access control design in gas trades tracking system.	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Continue formatting assigned workpapers (12 workpapers in total).	\$200.00	2.0	\$400.00
Azebu, Matt	Discussion with D. Demartini (PG&E), B. Rice, B. Martin, S. Jasinski (Deloitte) regarding control testing inquiries related to meter-to-cash billings control.	\$230.00	0.5	\$115.00
Azebu, Matt	Meeting with P. Giamanco, S. Jasinski, W. Kipkirui, B. Long (Deloitte) to discuss the current information technology audit status.	\$230.00	0.5	\$115.00
Boyce, Kyle	Research year end disclosures related to new accounting standard update.	\$180.00	1.5	\$270.00
Boyce, Kyle	Create a workpaper mapping Federal Energy Regulatory Commission general ledger account numbers to regular general ledger account numbers.	\$180.00	5.5	\$990.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) related to operating and maintenance expense review notes.	\$180.00	0.5	\$90.00
Brown, Erin	Clear notes with regards to controls over accounts payable.	\$180.00	7.0	\$1,260.00
Fazil, Mohamed	Clear notes for New User Access control for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Clear notes for SAP system, Business Planning & Consolidation module's Privileged Access control.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/21/2019				
Fazil, Mohamed	Address review notes on control on password configuration for SAP's business warehouse system.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Continue to address review notes on change management control for SAP's business warehouse system.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Address review notes on control on process chain monitoring for SAP's business warehouse system.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Update call with S. Misra to discuss year end control testing.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Meeting with B. Long, S. Misra, W. Kipkirui (Deloitte) to discuss the year end testing strategy for reliance/reperformance controls.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Meeting with I. Kakarla and U. Ghanta (PG&E) to run testing scripts for segregation of duties.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Meeting with S. Jasinski, M. Azebu, W. Kipkirui, B. Long (Deloitte) to discuss the current information technology audit status.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Continue to review access security control testing.	\$330.00	0.5	\$165.00
Gillam, Tim	Discussion with J. Ncho-Oguie (Deloitte) regarding December 10, 2019 audit committee presentation regarding auditor's required communication to audit committee.	\$380.00	0.5	\$190.00
Hamner, Jack	Discussion with E. Li (PG&E), R. Uy (Deloitte) regarding fraud inquiries and balance sheet reconciliation for balancing account controls testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Prepare the June 30 procurement interim substantive workpaper.	\$230.00	3.0	\$690.00
Hamner, Jack	Review the control workpaper on property, plant and equipment control at the company.	\$230.00	2.0	\$460.00
Hamner, Jack	Review the depreciation testing workpaper.	\$230.00	1.5	\$345.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/21/2019				
Hamner, Jack	Call with M. Westendorf, A. Crawford (Deloitte) to discuss the timing of the audit team's property, plant, and equipment testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Meeting with D. Barry (PG&E) to discuss support requests for procurement substantive analytic.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Discussion with D. Demartini (PG&E), B. Rice, B. Martin, M. Azebu (Deloitte) regarding control testing inquiries related to meter-to-cash billings control.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with P. Giamanco, M. Azebu, W. Kipkirui, B. Long (Deloitte) to discuss the current information technology audit status.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with L. Schloetter (Deloitte) related to gas revenue review notes.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Clear notes on gas substantive revenue interim testing workpaper.	\$290.00	2.5	\$725.00
Jasinski, Samantha	Review electric revenue substantive interim testing.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Continue to review interim electric revenue substantive testing workpaper.	\$290.00	2.5	\$725.00
Jasinski, Samantha	Continue to review interim electric revenue substantive testing workpaper.	\$290.00	2.5	\$725.00
Kipkirui, Winnie	Continue to review notes addressed for workpapers in the password configuration.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Review privileged access testing for SAP system.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Review comments for workpapers in the privileged access control testing for SAP system.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with B. Long, S. Misra, M. Fazil (Deloitte) to discuss the year end testing strategy for reliance/reperformance controls.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/21/2019				
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with P. Giamanco, S. Jasinski, M. Azebu, B. Long (Deloitte) to discuss the current information technology audit status.	\$230.00	0.5	\$115.00
Long, Brittany	Review interim test workpapers for privileged access control.	\$290.00	1.0	\$290.00
Long, Brittany	Review interim test workpapers for terminations access control.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with S. Misra, M. Fazil, W. Kipkirui (Deloitte) to discuss the year end testing strategy for reliance/reperformance controls.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with P. Giamanco, S. Jasinski, W. Kipkirui, M. Azebu (Deloitte) to discuss the current information technology audit status.	\$290.00	0.5	\$145.00
Martin, Blake	Discussion with L. Schloetter (Deloitte) related to operating and maintenance expense review notes.	\$230.00	0.5	\$115.00
Martin, Blake	Review the SAP Approval Structure table review and approval control testing workpaper related to the Source to Pay process.	\$230.00	4.5	\$1,035.00
Martin, Blake	Close notes within the Benefits Account Reconciliation Control testing workpaper.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Balance Sheet variance analysis control testing workpaper related to the Source-to-Pay process and line items.	\$230.00	0.5	\$115.00
Martin, Blake	Review the SAP Vendor Change review and approval control testing workpaper.	\$230.00	2.5	\$575.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/21/2019				
Martin, Blake	Discussion with D. Demartini (PG&E), B. Rice, S. Jasinski, M. Azebu (Deloitte) regarding control testing inquiries related to meter-to-cash billings control.	\$230.00	0.5	\$115.00
Misra, Saurabh	Update call with M. Fazil to discuss year end control testing.	\$290.00	1.0	\$290.00
Misra, Saurabh	Meeting with B. Long, M. Fazil, W. Kipkirui (Deloitte) to discuss the year end testing strategy for reliance/reperformance controls.	\$290.00	0.5	\$145.00
Misra, Saurabh	Prepare planned testing procedure documentation for year-end control testing to roll-forward control effectiveness conclusion from interim to year-end period.	\$290.00	2.5	\$725.00
Nambiar, Sachin	Check audit evidence provided match with the audit request made for the internal controls to be tested at year end.	\$200.00	2.2	\$440.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam (Deloitte) regarding December 10, 2019 audit committee presentation regarding auditor's required communication to audit committee.	\$380.00	0.5	\$190.00
Rice, Blake	Discussion with D. Demartini (PG&E), B. Martin, S. Jasinski, M. Azebu (Deloitte) regarding control testing inquiries related to meter-to-cash billings control.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Close notes on gas substantive analytic.	\$200.00	4.5	\$900.00
Schloetter, Lexie	Discussion with S. Jasinski (Deloitte) related to gas revenue review notes.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with B. Martin (Deloitte) related to operating and maintenance expense review notes.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) related to operating and maintenance expense review notes.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/21/2019				
Schloetter, Lexie	Close notes on gas revenue substantive analytic.	\$200.00	3.0	\$600.00
Uy, Rysel	Update documentation regarding potential adjusting report controls testing.	\$200.00	9.0	\$1,800.00
Uy, Rysel	Discussion with E. Li (PG&E), J. Hamner (Deloitte) regarding fraud inquiries and balance sheet reconciliation for balancing account controls testing.	\$200.00	0.5	\$100.00
11/22/2019				
Alfahhad, Abdulrahman	Document user access termination control in Oracle identity management system.	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Document control design around system user termination control in gas trades tracking system.	\$200.00	2.5	\$500.00
Alfahhad, Abdulrahman	Document transferred users control for customer billing reporting module.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, A. Alfahhad, B. Long (Deloitte) to discuss current audit status.	\$200.00	1.0	\$200.00
Azebu, Matt	Review the risks of material misstatement identified related to commitments and contingencies (e.g. power purchase agreements) and the corresponding relevant internal controls.	\$230.00	3.0	\$690.00
Azebu, Matt	Meeting with B. Martin, J. Hamner (Deloitte) to update the status of tasks to be completed in the month of November to wrap up interim substantive testing.	\$230.00	0.5	\$115.00
Azebu, Matt	Reviewed documentation of fraud inquiries performed with PG&E management and individuals identified as control owners	\$230.00	2.5	\$575.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/22/2019				
Boyce, Kyle	Create a workpaper mapping Federal Energy Regulatory Commission general ledger account numbers to regular general ledger account numbers.	\$180.00	4.0	\$720.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte), M. Lum (PG&E) regarding fraud inquiries.	\$180.00	0.5	\$90.00
Boyce, Kyle	Document information from discussions in PP&E control workpapers.	\$180.00	1.5	\$270.00
Boyce, Kyle	Discussion with A. Wong, J. Hong (PG&E), J. Hamner (Deloitte) surrounding PP&E controls.	\$180.00	0.5	\$90.00
Boyce, Kyle	Rollforward depreciation substantive testing workpaper.	\$180.00	1.0	\$180.00
Brown, Erin	Clear notes with regards to controls over accounts payable.	\$180.00	4.0	\$720.00
Brown, Erin	Document Designator's Report control with regards to accounts payable.	\$180.00	1.5	\$270.00
Brown, Erin	Document Mortality Considerations Memo in response to the current year PG&E Assumptions Review and Mortality Credibility Study Financial Impact.	\$180.00	1.0	\$180.00
Brown, Erin	Assess internal audit control testing for reliance with regards to billings controls.	\$180.00	1.0	\$180.00
Fazil, Mohamed	Meeting with S. Nambiar (Deloitte) to discuss year-end testing procedures for controls that will be tested by using the work of internal audit.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Meeting with B. Long, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Review interim test workpapers for password configuration control.	\$330.00	0.5	\$165.00
Hamner, Jack	Discussion with K. Boyce (Deloitte), M. Lum (PG&E) regarding fraud inquiries.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/22/2019				
Hamner, Jack	Gather invoice's for the construction work in progress testing within the property plant and equipment testing section.	\$230.00	2.0	\$460.00
Hamner, Jack	Meeting with B. Martin, M. Azebu (Deloitte) to update the status of tasks to be completed in the month of November to wrap up interim substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with A. Wong, J. Hong (PG&E), K. Boyce (Deloitte) surrounding PP&E controls.	\$230.00	0.5	\$115.00
Hamner, Jack	Perform testing for the interim substantive balancing account testing (as of June 30, 2019).	\$230.00	2.5	\$575.00
Hamner, Jack	Gather regulatory documents from the California Public Utility Commission's website to support revenue requirements referenced within the interim balancing account substantive testing.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte) to discuss the current status of the information technology audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with W. Kipkirui, A. Alfahhad, B. Long (Deloitte) to discuss current audit status.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Document the evaluation of internal control testing observation for SAP system.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with T. Yuen (PG&E) to discuss the FY'19 control testing results and exceptions identified by management.	\$230.00	1.0	\$230.00
Long, Brittany	Meeting with W. Kipkirui, A. Alfahhad, B. Long (Deloitte) to discuss current audit status.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	1.0	\$290.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/22/2019				
Long, Brittany	Review interim test workpapers for change management control.	\$290.00	1.0	\$290.00
Long, Brittany	Review interim test workpapers for password configuration control.	\$290.00	1.0	\$290.00
Martin, Blake	Update documentation within the Audit Specialists Utilized Memorandum.	\$230.00	1.0	\$230.00
Martin, Blake	Meeting with M. Azebu, J. Hamner (Deloitte) to update the status of tasks to be completed in the month of November to wrap up interim substantive testing.	\$230.00	0.5	\$115.00
Martin, Blake	Compile the Pension Census Data to utilize for Pension Data risk assessment.	\$230.00	2.0	\$460.00
Martin, Blake	Format the Pension Census Data to utilize for Pension Data risk assessment.	\$230.00	2.5	\$575.00
Martin, Blake	Review the SAP Approval Structure table review and approval control testing workpaper related to the Source to Pay process.	\$230.00	1.0	\$230.00
Nambiar, Sachin	Process scripts to run the segregation of duties testing.	\$200.00	3.0	\$600.00
Nambiar, Sachin	Address comments around control testing for new user access.	\$200.00	2.8	\$560.00
Nambiar, Sachin	Meeting with M. Fazil (Deloitte) to discuss year-end testing procedures for controls that will be tested by using the work of internal audit.	\$200.00	1.0	\$200.00
Nambiar, Sachin	Process scripts to test segregation of duties for SAP system's Business warehouse.	\$200.00	2.0	\$400.00
Nambiar, Sachin	Prepare the raw data for testing segregation of duties for the SAP system.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Closing notes on gas revenue substantive analytic.	\$200.00	2.0	\$400.00
Uy, Rycel	Prepare selections for balancing account substantive testing.	\$200.00	1.0	\$200.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/22/2019				
Uy, Rycel	Reconcile balancing accounts for substantive testing.	\$200.00	7.0	\$1,400.00
11/25/2019				
Azebu, Matt	Research disclosures related to critical audit matters and risk factors at request of K. Mallonee (PG&E).	\$230.00	1.5	\$345.00
Azebu, Matt	Review the planned testing approach for regulatory matters including orders instituting investigation.	\$230.00	2.0	\$460.00
Azebu, Matt	Update documentation to address review comments in testing of internal controls mitigating the risk of management override of controls.	\$230.00	3.0	\$690.00
Bedi, Arpit	Close notes in entity level controls and related working papers.	\$200.00	1.0	\$200.00
Carson, George	Continue preparing data analytic for census data.	\$180.00	2.5	\$450.00
Cochran, James	Meeting with J. Cochran and P. Giamanco (Deloitte) regarding the information technology audit progress.	\$380.00	0.5	\$190.00
Fazil, Mohamed	Prepare audit evidence request list for user access review control.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Meeting with S. Nambiar, M. Fazil, S. Misra (Deloitte USI) to discuss year end testing for control that will be tested through reperformance of internal audit's testing.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Prepare audit evidence request list for change management control review for the SAP system, Enterprise Resource Planning Central Component module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Prepare audit evidence request list for the change management control review for SAP's business warehouse system.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Prepare audit evidence request list for segregation of duties risk analysis report for SAP system, Governance, Risk and Compliance module.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/25/2019				
Fazil, Mohamed	Prepare audit evidence request list for simulation testing for SAP system, Governance, Risk and Compliance module.	\$230.00	0.5	\$115.00
Giamanco, Patrick	Meeting between J. Cochran and P. Giamanco (Deloitte) regarding the information technology audit progress.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review interim testing around network security controls.	\$330.00	1.0	\$330.00
Kipkirui, Winnie	Address notes on the debug control for SAP system.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Review comments addressed for process monitoring for SAP system.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Review comments addressed for connected systems provisioning controls.	\$230.00	3.0	\$690.00
Long, Brittany	Review planned audit procedures related to year-end testing on general information technology controls.	\$290.00	0.5	\$145.00
Meredith, Wendy	Review post retirement obligation risk assessment workpapers.	\$380.00	2.0	\$760.00
Misra, Saurabh	Meeting with S. Nambiar, M. Fazil, S. Misra (Deloitte USI) to discuss year end testing for control that will be tested through reperformance of internal audit's testing.	\$290.00	0.5	\$145.00
Misra, Saurabh	Prepare documentation of planned audit procedures around year-end testing of key report testing.	\$290.00	2.5	\$725.00
Nambiar, Sachin	Meeting with S. Nambiar, M. Fazil, S. Misra (Deloitte USI) to discuss year end testing for control that will be tested through reperformance of internal audit's testing.	\$200.00	0.5	\$100.00
Ncho-Oguie, Jean-Denis	Review Journal Entry Profiling Report workpaper.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review Journal Entry Testing Selections for override testing.	\$380.00	2.0	\$760.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/26/2019				
Alfahhad, Abdulrahman	Address comments on procedures performed around user terminations control.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Document the testing of reports used in testing user termination control.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Prepare documentation on batch job control for utility plant system. .	\$200.00	2.5	\$500.00
Alfahhad, Abdulrahman	Prepare documentation on batch job control for Advance Billing system. .	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Document the testing of reports used in testing user transferred control.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Document the evaluation of control effectiveness around reviewing access for transferred users.	\$200.00	1.0	\$200.00
Bhattacharya, Ayush	Address notes for unix network password configuration.	\$200.00	2.0	\$400.00
Brown, Aaron	Review portfolio allocation balancing account testing.	\$290.00	1.5	\$435.00
Brown, Aaron	Clear notes for Source To Pay Control.	\$290.00	1.0	\$290.00
Brown, Aaron	Review Source to Pay Controls.	\$290.00	1.0	\$290.00
Carson, George	Continue preparing data analytic for census data.	\$180.00	2.5	\$450.00
Fazil, Mohamed	Attend SAP Hana system's database question meeting with B. Long (Deloitte).	\$230.00	0.5	\$115.00
Fazil, Mohamed	Meeting with I. Kakarla and U. Ghanta (PG&E) to discuss testing questions on segregation of duties.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Document understanding of basic information of SAP database.	\$230.00	0.5	\$115.00
Giamanco, Patrick	Meeting with B. Long (Deloitte) to discuss current audit testing status.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review automated control testing for procure-to-pay process.	\$330.00	3.0	\$990.00
Kipkirui, Winnie	Document the design of New User Access control for Advance Billing system.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/26/2019				
Kipkirui, Winnie	Document new user access control implementation in gas trades tracking system.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document New User Access control design for customer billing reporting module.	\$230.00	2.0	\$460.00
Long, Brittany	Attend SAP Hana system's database question meeting with M. Fazil (Deloitte).	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with P. Giamanco (Deloitte) to discuss current audit testing status.	\$290.00	0.5	\$145.00
Long, Brittany	Review planned audit procedures documented for year-end control and rollforward testing.	\$290.00	1.5	\$435.00
Nambiar, Sachin	Prepare data for segregation of duties testing.	\$200.00	0.5	\$100.00
Nambiar, Sachin	Check received requests for interim information technology audit.	\$200.00	0.4	\$80.00
Ncho-Oguie, Jean-Denis	Review journal entry audit plan approach workpaper and analysis.	\$380.00	2.5	\$950.00
Ncho-Oguie, Jean-Denis	Review price risk management executed third quarter contracts.	\$380.00	1.0	\$380.00
11/27/2019				
Alfahhad, Abdulrahman	Document customer billing system batch job workpaper.	\$200.00	3.0	\$600.00
Alfahhad, Abdulrahman	Continue to document transfer users workpaper.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Meeting with P. Giamanco, W. Kipkirui, M. Fazil, B. Long, S. Misra, S. Nambiar (Deloitte) to discuss year end testing and the current status of information technology audit.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Document control design around system user transferring control in gas trades tracking system.	\$200.00	2.5	\$500.00
Brown, Aaron	Review Source to Pay Controls.	\$290.00	1.0	\$290.00
Carson, George	Continue preparing data analytic for census data.	\$180.00	2.5	\$450.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/27/2019				
Fazil, Mohamed	Meeting with P. Giamanco, W. Kipkirui, B. Long, A. Alfahhad, S. Misra, S. Nambiar (Deloitte) to discuss year end testing and the current status of information technology audit.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Address review notes for password configuration control for SAP system, Business Planning & Consolidation module.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Prepare the questionnaire for the controls to perform roll-forward testing procedures at year-end.	\$230.00	2.5	\$575.00
Giamanco, Patrick	Meeting with W. Kipkirui, M. Fazil, B. Long, A. Alfahhad, S. Misra, S. Nambiar (Deloitte) to discuss year end testing and the current status of information technology audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review testing of report logic configuration of key reports used in the audit.	\$330.00	3.0	\$990.00
Goswami, Pratiti	Understand the Plan Asset Investment workpapers, for 2019 audit, preparation of required items for the testing.	\$230.00	0.5	\$115.00
K, Kavya	Create user validation sheet for roll-forward control testing for SAP system, Business Planning & Consolidation module.	\$200.00	2.0	\$400.00
Kipkirui, Winnie	Document control implementation around system user termination control in gas trades tracking system.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document control implementation around system user transferring control in gas trades tracking system.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Document design for meter data management system for control testing around transferred users.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Document transferred users control design for customer billing reporting module.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/27/2019				
Kipkirui, Winnie	Meeting with P. Giamanco, M. Fazil, B. Long, A. Alfahhad, S. Misra, S. Nambiar (Deloitte) to discuss year end testing and the current status of information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui, M. Fazil, A. Alfahhad, S. Misra, S. Nambiar (Deloitte) to discuss year end testing and the current status of information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Continue to review audit procedures related to year-end testing on general information technology controls.	\$290.00	0.5	\$145.00
Martin, Blake	Attend November end Potential Adjustment Report meeting with D. Thomason, J. Garboden, A. Duran, D. DeMartini, J. Martinez (PG&E).	\$230.00	1.5	\$345.00
Misra, Saurabh	Meeting with P. Giamanco, W. Kipkirui, M. Fazil, B. Long, A. Alfahhad, S. Nambiar (Deloitte) to discuss year end testing and the current status of information technology audit.	\$290.00	0.5	\$145.00
Nambiar, Sachin	Prepare user validation for SAP system, Governance, Risk and Compliance module for the year end data.	\$200.00	2.5	\$500.00
Nambiar, Sachin	Meeting with P. Giamanco, W. Kipkirui, M. Fazil, B. Long, A. Alfahhad, S. Misra (Deloitte) to discuss year end testing and the current status of information technology audit.	\$200.00	0.2	\$40.00
11/28/2019				
Fazil, Mohamed	Meeting with S. Misra (Deloitte) to discuss current information technology audit status.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/28/2019				
Goswami, Pratiti	Understand Plan Asset Investment workpapers, for 2019 audit, preparation of required items for the testing.	\$230.00	1.0	\$230.00
K, Kavya	Review user validation sheet for SAP system, Governance, Risk and Compliance module.	\$200.00	1.0	\$200.00
K, Kavya	Continue to document user access review control for the SAP system, Enterprise Resource Planning Central Component module.	\$200.00	1.0	\$200.00
K, Kavya	Address review notes for process chain monitoring control for SAP system, Business Planning & Consolidation module.	\$200.00	1.0	\$200.00
Misra, Saurabh	Meeting with M. Fazil (Deloitte) to discuss current information technology audit status.	\$290.00	2.0	\$580.00
Nambiar, Sachin	Address notes for the information technology control that monitor batch data processing.	\$200.00	1.8	\$360.00
Varshney, Swati	Review design and implementation of indirect entity-level controls of the company.	\$230.00	3.0	\$690.00
Varshney, Swati	Continue reviewing design and implementation of indirect entity-level controls of the company.	\$230.00	3.0	\$690.00
Subtotal for 2019 Audit Services:			1,385.8	\$322,396.00

2020 Audit Services

11/01/2019

Boyce, Kyle	Update the client service plan for the 2020 audit that will be presented to PG&E management in the next audit committee meeting.	\$180.00	3.0	\$540.00
-------------	--	----------	-----	----------

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
11/04/2019				
Azebu, Matt	Address comments on the draft engagement letter for 2020 integrated audit.	\$230.00	1.0	\$230.00
Boyce, Kyle	Update the client service plan for the 2020 audit.	\$180.00	3.0	\$540.00
11/05/2019				
Azebu, Matt	Meeting with W. Meredith, B. Rice, J. Ncho-Oguie, T. Gillam, S. Jasinski (Deloitte) to discuss services for 2020 audit.	\$230.00	0.5	\$115.00
Boyce, Kyle	Update the client service plan for the 2020 audit.	\$180.00	2.0	\$360.00
11/08/2019				
Azebu, Matt	Prepare 2020 client service plan to be presented to audit committee summarizing preliminary risks and critical audit matters, engagement team resources, and independence requirements.	\$230.00	2.5	\$575.00
Azebu, Matt	Meeting with J. Ncho-Oguie (Deloitte) to discuss client service plan for 2020.	\$230.00	0.5	\$115.00
Ncho-Oguie, Jean-Denis	Meeting with M. Azebu (Deloitte) to discuss client service plan for 2020.	\$380.00	0.5	\$190.00
11/11/2019				
Azebu, Matt	Prepare the 2020 audit service plan to be provided to audit committee.	\$230.00	2.5	\$575.00
11/12/2019				
Azebu, Matt	Draft engagement letters for 2020 audit.	\$230.00	0.5	\$115.00
11/21/2019				
Azebu, Matt	Prepared engagement letters for 2020 PG&E audit services	\$230.00	2.5	\$575.00
Subtotal for 2020 Audit Services:			18.5	\$3,930.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
11/01/2019				
Barclay, Kelsey	Finalize national accounting consultation memo on wildfire fund liability.	\$660.00	1.5	\$990.00
11/19/2019				
Ncho-Oguie, Jean-Denis	Review accounting analysis for wildfire fund capital Rate of return on equity for wildfire prevention capital.	\$760.00	1.0	\$760.00
11/21/2019				
Azebu, Matt	Documented the design of internal controls related to the disclosure of impacts of California wildfire fund legislation	\$460.00	3.0	\$1,380.00
Subtotal for AB 1054 Wildfire Fund:			5.5	\$3,130.00

California Wildfires

11/01/2019				
Ncho-Oguie, Jean-Denis	Review wildfire year end risk assessment test plan.	\$760.00	2.5	\$1,900.00
Ncho-Oguie, Jean-Denis	Review of third party completeness search for third party settlements and agreements	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Review of Company's third party claims estimated liability model.	\$760.00	1.0	\$760.00
11/02/2019				
Gillam, Tim	Review quarterly footnote disclosures around wildfire.	\$760.00	2.0	\$1,520.00
11/04/2019				
Clark, Brian	Meet with W. Meredith (Deloitte) to discuss draft disclosure in Form 10-Q related to wildfire liabilities.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with B. Clark (Deloitte) to discuss draft disclosure in Form 10-Q related to wildfire liabilities.	\$760.00	0.5	\$380.00
Meredith, Wendy	Discussion with K. Mallonee, A. Chung (PG&E), B. Rice, S. Jasinski, M. Azebu (Deloitte) regarding comments in the draft Q3 financial statements prepared on Form 10-Q on wildfire disclosure.	\$760.00	0.5	\$380.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
11/05/2019				
Azebu, Matt	Prepare memo summarizing audit testing procedures performed during Q3'19 related to change in wildfire liability.	\$460.00	2.0	\$920.00
Azebu, Matt	Review proposed wildfire-related claims settlement amounts included in plans of reorganization filed by bondholders and PG&E.	\$460.00	1.5	\$690.00
Gillam, Tim	Meeting with J. Ludoca (PG&E) to discuss the wildfire memo.	\$760.00	2.0	\$1,520.00
11/06/2019				
Azebu, Matt	Continue to prepare memo summarizing audit testing procedures performed during Q3'19 related to change in wildfire liability.	\$460.00	3.5	\$1,610.00
Azebu, Matt	Address comments in memo summarizing audit testing procedures performed during Q3'19 related to change in wildfire liability.	\$460.00	3.0	\$1,380.00
Gillam, Tim	Discussions with J. Ludocia (PG&E), Kevin O. Cavarth external legal update on Kincade fire.	\$760.00	1.5	\$1,140.00
Gillam, Tim	Discussions with J. Wells (PG&E) about the updated 10Q disclosure for the Kincade fire.	\$760.00	2.0	\$1,520.00
Gillam, Tim	Meeting with J. Wells (PG&E) to debrief on the meetings with the California Governor.	\$760.00	1.5	\$1,140.00
Gillam, Tim	Review accounting memo that documented wildfire liability.	\$760.00	2.0	\$1,520.00
Meredith, Wendy	Continue reviewing interim review workpapers related to review procedures associated with wildfire liabilities.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review interim review workpapers related to review procedures associated with wildfire liabilities.	\$760.00	1.0	\$760.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
11/07/2019				
Azebu, Matt	Continued to address partner review comments in memo summarizing audit testing procedures performed during Q3'19 related to change in wildfire liability	\$460.00	1.0	\$460.00
11/18/2019				
Azebu, Matt	Prepared for discussion with B. Martin (Deloitte) regarding the planned audit approach for testing wildfire liabilities in 2019	\$460.00	1.0	\$460.00
11/19/2019				
Azebu, Matt	Documented risk assessment considerations related to 2019 wildfire liabilities and the corresponding relevant internal controls	\$460.00	2.0	\$920.00
Martin, Blake	Discussion with M. Azebu (Deloitte) regarding Wildfire related audit and testing approaches for the current year.	\$460.00	2.0	\$920.00
Subtotal for California Wildfires:			34.5	\$21,420.00

Lease Accounting Services

11/06/2019				
Giamanco, Patrick	Prepare testing procedures around testing automated control configuration around lease accounting.	\$325.00	0.5	\$162.50
11/12/2019				
Azebu, Matt	Discussion with R. Uy (Deloitte) regarding lease controls testing.	\$265.00	0.5	\$132.50
Uy, Rycel	Discussion with M. Azebu (Deloitte) regarding lease controls testing.	\$225.00	0.5	\$112.50
11/15/2019				
Cochran, James	Meeting amongst J. Cochran, P. Giamanco, B. Long (Deloitte) to plan for testing procedures around new controls in place around lease accounting.	\$365.00	0.5	\$182.50

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Lease Accounting Services

11/15/2019

Giamanco, Patrick	Meeting amongst J. Cochran, P. Giamanco, B. Long (Deloitte) to plan for testing procedures around new controls in place around lease accounting.	\$325.00	0.5	\$162.50
-------------------	--	----------	-----	----------

Long, Brittany	Meeting amongst J. Cochran, P. Giamanco, B. Long (Deloitte) to plan for testing procedures around new controls in place around lease accounting.	\$295.00	0.5	\$147.50
----------------	--	----------	-----	----------

Subtotal for Lease Accounting Services:			3.0	\$900.00
---	--	--	-----	----------

New Accounting Standards

11/21/2019

Azebu, Matt	Research disclosure requirements for new accounting standard related to current expected credit losses to provide to PG&E external reporting.	\$460.00	1.5	\$690.00
-------------	---	----------	-----	----------

11/22/2019

Azebu, Matt	Discussed with A. Chung (PG&E) disclosure examples related to new accounting standard for current expected credit losses	\$460.00	1.0	\$460.00
-------------	--	----------	-----	----------

Azebu, Matt	Documented preliminary risk assessment considerations related to the impact of new accounting standard related to current expected credit losses	\$460.00	1.5	\$690.00
-------------	--	----------	-----	----------

Subtotal for New Accounting Standards:			4.0	\$1,840.00
--	--	--	-----	------------

Post Bankruptcy Matters

11/05/2019

Meredith, Wendy	Review plan of reorganizations filed with bankruptcy court.	\$760.00	1.0	\$760.00
-----------------	---	----------	-----	----------

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
11/12/2019				
Meredith, Wendy	Review news articles related to bankruptcy filings from parties and governor related to the settlement with insurers.	\$760.00	0.5	\$380.00
11/15/2019				
Jasinski, Samantha	Review Q2 reorganization substantive testing workpaper.	\$580.00	1.0	\$580.00
Jasinski, Samantha	Review Q3 reorganization substantive testing workpaper.	\$580.00	0.5	\$290.00
Martin, Blake	Draft the bankruptcy related journal entry review control testing workpaper.	\$460.00	2.0	\$920.00
11/18/2019				
Boyce, Kyle	Close notes on reorganization items substantive testing workpaper.	\$350.00	1.5	\$525.00
Martin, Blake	Update the Liabilities Subject to Compromise Bankruptcy Memorandum.	\$460.00	2.0	\$920.00
Martin, Blake	Close notes within the substantive testing working paper related to reorganization items.	\$460.00	1.0	\$460.00
11/19/2019				
Boyce, Kyle	Close notes on reorganization items substantive testing workpaper.	\$350.00	3.0	\$1,050.00
Gillam, Tim	Meeting with J. Ncho-Oguie, W. Meredith (Deloitte) to discuss accounting impacts of bankruptcy equity backstop agreements.	\$760.00	0.5	\$380.00
Gillam, Tim	Meeting with J. Ncho-Oguie (Deloitte) to discuss accounting impacts of bankruptcy equity backstop agreements.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meeting with J. Ncho-Oguie, T. Gillam (Deloitte) to discuss accounting impacts of bankruptcy equity backstop agreements.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Review equity backstop amended agreement for accounting analysis.	\$760.00	1.5	\$1,140.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
------	-------------	------	-------	------

Post Bankruptcy Matters

11/19/2019

Ncho-Oguie, Jean-Denis	Meeting with T. Gillam (Deloitte) to discuss accounting impacts of bankruptcy equity backstop agreements.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Meeting with W. Meredith, T. Gillam (Deloitte) to discuss accounting impacts of bankruptcy equity backstop agreements.	\$760.00	0.5	\$380.00

11/20/2019

Azebu, Matt	Read the equity backstop commitment letters entered into by PG&E to determine accounting implications	\$460.00	3.0	\$1,380.00
Azebu, Matt	Research accounting guidance for equity backstop commitment letters entered into by PG&E.	\$460.00	3.5	\$1,610.00
Pidgeon, Andrew	Review new backstop commitment agreement.	\$760.00	0.4	\$304.00

Subtotal for Post Bankruptcy Matters:			23.4	\$12,219.00
---------------------------------------	--	--	------	-------------

Preparation of Fee Applications

11/01/2019

Azebu, Matt	Prepare July 2019 monthly fee statement to be submitted to bankruptcy court for approval of time and expenses.	\$230.00	2.0	\$460.00
-------------	--	----------	-----	----------

11/04/2019

Gutierrez, Dalia	Prepare the September fee application for R. Young's (Deloitte) review.	\$200.00	2.0	\$400.00
------------------	---	----------	-----	----------

11/05/2019

Azebu, Matt	Prepare July 2019 fee application.	\$230.00	2.0	\$460.00
-------------	------------------------------------	----------	-----	----------

11/07/2019

Azebu, Matt	Continued to prepare July 2019 fee application	\$230.00	2.5	\$575.00
Gutierrez, Dalia	Prepare final draft of the July monthly statement.	\$200.00	2.4	\$480.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
11/08/2019				
Azebu, Matt	Discussion with Y. Jin, S. Jasinski (Deloitte) regarding preparation of bankruptcy fee application for August and September 2019.	\$230.00	0.5	\$115.00
Gutierrez, Dalia	Begin review of October fee detail in preparation for the monthly fee application.	\$200.00	3.2	\$640.00
Gutierrez, Dalia	Finalize the July monthly fee statement.	\$200.00	2.0	\$400.00
Jasinski, Samantha	Discussion with Y. Jin, M. Azebu (Deloitte) regarding preparation of bankruptcy fee application for August and September 2019.	\$290.00	0.5	\$145.00
Jin, Yezi	Prepare August'19 bankruptcy fee detail for the monthly fee application.	\$330.00	2.0	\$660.00
Jin, Yezi	Discussion with S. Jasinski, M. Azebu (Deloitte) regarding preparation of bankruptcy fee application for August and September 2019.	\$330.00	0.5	\$165.00
11/12/2019				
Azebu, Matt	Prepare August 2019 bankruptcy fee application.	\$230.00	1.0	\$230.00
Jin, Yezi	Update fee detail for the August'19 bankruptcy fee billing process.	\$330.00	4.7	\$1,551.00
Jin, Yezi	Group fee detail to respective audit service categories for the August'19 bankruptcy fee billing process.	\$330.00	2.5	\$825.00
11/13/2019				
Gutierrez, Dalia	Review October fee detail in preparation for monthly fee application.	\$200.00	3.0	\$600.00
11/15/2019				
Jin, Yezi	Populate billing rates to the Augst'19 fee schedule for the bankruptcy fee preparation.	\$330.00	0.8	\$264.00
Jin, Yezi	Update August'19 fee schedule with additional description for the bankruptcy fee preparation.	\$330.00	0.8	\$264.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
11/18/2019				
Jin, Yezi	Review fee detail for the September'19 bankruptcy fee filing.	\$330.00	1.0	\$330.00
Jin, Yezi	Prepare email to follow up with various team members to specify hours incurred on PG&E engagement for the September'19 bankruptcy fee filing.	\$330.00	0.7	\$231.00
11/21/2019				
Gutierrez, Dalia	Prepare exhibits for the August monthly fee application.	\$200.00	4.5	\$900.00
Gutierrez, Dalia	Continue to prepare the August monthly fee application.	\$200.00	3.5	\$700.00
11/22/2019				
Gutierrez, Dalia	Prepare first draft of August monthly statement.	\$200.00	2.5	\$500.00
Gutierrez, Dalia	Create draft of first interim fee application.	\$200.00	5.5	\$1,100.00
11/25/2019				
Gutierrez, Dalia	Prepare first interim fee application through May 31, 2019.	\$200.00	5.0	\$1,000.00
Gutierrez, Dalia	Update August fee detail per feedback received from M. Rothchild (Deloitte).	\$200.00	3.0	\$600.00
11/26/2019				
Gutierrez, Dalia	Update August fee detail with comments received from M. Rothchild (Deloitte).	\$200.00	5.0	\$1,000.00
Jin, Yezi	Follow up responses on requests to clarify description of time incurred for the Sept'19 bankruptcy fee filing	\$330.00	0.2	\$66.00
Subtotal for Preparation of Fee Applications:			63.3	\$14,661.00

Regulatory Accounting

11/01/2019				
Schloetter, Lexie	Document selections for legal assessment control.	\$390.00	3.0	\$1,170.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
11/04/2019				
Jasinski, Samantha	Review fire-related regulatory asset risk assessment workpaper.	\$580.00	1.5	\$870.00
11/05/2019				
Jasinski, Samantha	Continue to review fire-related regulatory asset risk assessment workpaper.	\$580.00	2.0	\$1,160.00
11/06/2019				
Rice, Blake	Review fire related regulatory asset guided risk assessment.	\$460.00	1.0	\$460.00
11/07/2019				
Rice, Blake	Review fire related regulatory asset guided risk assessment.	\$460.00	3.0	\$1,380.00
11/11/2019				
Rice, Blake	Review fire related regulatory asset legal assessment.	\$460.00	1.0	\$460.00
11/12/2019				
Rice, Blake	Review fire related regulatory asset legal assessment.	\$460.00	2.0	\$920.00
11/13/2019				
Rice, Blake	Continue to review fire related regulatory asset legal assessment.	\$460.00	2.0	\$920.00
11/14/2019				
Rice, Blake	Review fire related regulatory asset guided risk assessment.	\$460.00	3.0	\$1,380.00
11/15/2019				
Rice, Blake	Continue review of fire related regulatory asset guided risk assessment.	\$460.00	2.0	\$920.00
11/18/2019				
Jasinski, Samantha	Discussion with L. Schloetter (Deloitte) regarding approach to fire-related regulatory substantive sampling.	\$580.00	0.5	\$290.00
Jasinski, Samantha	Review fire-related regulatory risk assessment.	\$580.00	2.5	\$1,450.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
11/18/2019				
Ncho-Oguie, Jean-Denis	Review catastrophic event memorandum account filing approved by the California Public Utilities Commission.	\$760.00	1.5	\$1,140.00
Rice, Blake	Review fire related regulatory assets controls.	\$460.00	2.5	\$1,150.00
Schloetter, Lexie	Discussion with S. Jasinski (Deloitte) regarding approach to fire-related regulatory substantive sampling.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Analyze data over fire related regulatory asset testing from reconciliation for substantive testing.	\$390.00	3.5	\$1,365.00
11/19/2019				
Jasinski, Samantha	Discussion with L. Schloetter (Deloitte) regarding notes on the risks associated with fire-related regulatory accounts.	\$580.00	0.5	\$290.00
Rice, Blake	Continue to review fire related regulatory assets controls.	\$460.00	3.0	\$1,380.00
Schloetter, Lexie	Close notes on the regulatory asset guided risk assessment workpaper for fire related regulatory assets.	\$390.00	2.5	\$975.00
Schloetter, Lexie	Continue to close notes on the regulatory asset guided risk assessment workpaper for fire related regulatory assets.	\$390.00	4.5	\$1,755.00
Schloetter, Lexie	Discussion with S. Jasinski (Deloitte) regarding notes on the risks associated with fire-related regulatory accounts.	\$390.00	0.5	\$195.00
11/20/2019				
Schloetter, Lexie	Draft memo related to accounting treatment of fire related regulatory assets and liabilities.	\$390.00	3.0	\$1,170.00
Schloetter, Lexie	Close notes on the regulatory asset guided risk assessment workpaper for fire related regulatory assets.	\$390.00	1.5	\$585.00
11/21/2019				
Schloetter, Lexie	Close notes on fire related regulatory asset control workpaper.	\$390.00	0.5	\$195.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
11/21/2019				
Schloetter, Lexie	Discussion with J. Yoo (PG&E) related to fire regulatory asset testing selections.	\$390.00	0.5	\$195.00
11/22/2019				
Jasinski, Samantha	Review fire-related regulatory asset control for legal probability assessment.	\$580.00	1.5	\$870.00
Schloetter, Lexie	Update documentation for the fire regulatory asset substantive testing.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Closing notes on fire related regulatory asset control documentation.	\$390.00	3.0	\$1,170.00
Schloetter, Lexie	Meeting with J. Yoo (PG&E) related to the regulatory asset fire related control questions.	\$390.00	0.5	\$195.00
Subtotal for Regulatory Accounting:			56.5	\$25,570.00
Total			1,594.5	\$406,066.00

Recapitulation

Name	Rate	Hours	Fees
Clark, Brian	\$760.00	0.5	\$380.00
Gillam, Tim	\$760.00	12.0	\$9,120.00
Meredith, Wendy	\$760.00	4.5	\$3,420.00
Ncho-Oguie, Jean-Denis	\$760.00	9.5	\$7,220.00
Pidgeon, Andrew	\$760.00	0.4	\$304.00
Barclay, Kelsey	\$660.00	1.5	\$990.00
Jasinski, Samantha	\$580.00	10.0	\$5,800.00
Azebu, Matt	\$460.00	27.5	\$12,650.00
Martin, Blake	\$460.00	7.0	\$3,220.00
Rice, Blake	\$460.00	19.5	\$8,970.00
Schloetter, Lexie	\$390.00	27.0	\$10,530.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Recapitulation

Name	Rate	Hours	Fees
Basilico, Ellen	\$380.00	2.0	\$760.00
Cochran, James	\$380.00	6.5	\$2,470.00
Gillam, Tim	\$380.00	17.5	\$6,650.00
Meredith, Wendy	\$380.00	8.5	\$3,230.00
Ncho-Oguie, Jean-Denis	\$380.00	40.5	\$15,390.00
Pemberton, Tricia	\$380.00	8.5	\$3,230.00
Cochran, James	\$365.00	0.5	\$182.50
Boyce, Kyle	\$350.00	4.5	\$1,575.00
Dugan, Anne	\$330.00	0.5	\$165.00
Fannin, Sam	\$330.00	1.0	\$330.00
Giamanco, Patrick	\$330.00	29.0	\$9,570.00
Jin, Yezi	\$330.00	13.2	\$4,356.00
Giamanco, Patrick	\$325.00	1.0	\$325.00
Long, Brittany	\$295.00	0.5	\$147.50
Brown, Aaron	\$290.00	12.0	\$3,480.00
Jasinski, Samantha	\$290.00	76.5	\$22,185.00
Kamra, Akanksha	\$290.00	12.5	\$3,625.00
Long, Brittany	\$290.00	40.5	\$11,745.00
Misra, Saurabh	\$290.00	29.5	\$8,555.00
Azebu, Matt	\$265.00	0.5	\$132.50
Adams, Haley	\$230.00	6.0	\$1,380.00
Azebu, Matt	\$230.00	77.5	\$17,825.00
Fazil, Mohamed	\$230.00	52.5	\$12,075.00
Goswami, Pratiti	\$230.00	2.0	\$460.00
Hamner, Jack	\$230.00	110.0	\$25,300.00
Hennessey, Vincent	\$230.00	2.5	\$575.00
Kipkirui, Winnie	\$230.00	133.0	\$30,590.00
Martin, Blake	\$230.00	72.0	\$16,560.00
Morley, Carlye	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2019 - November 30, 2019

Recapitulation

Name	Rate	Hours	Fees
Rice, Blake	\$230.00	73.5	\$16,905.00
Varshney, Swati	\$230.00	26.5	\$6,095.00
Uy, Rycel	\$225.00	0.5	\$112.50
Alfahhad, Abdulrahman	\$200.00	44.5	\$8,900.00
Bedi, Arpit	\$200.00	22.2	\$4,440.00
Bhattacharya, Ayush	\$200.00	19.0	\$3,800.00
Gutierrez, Dalia	\$200.00	41.6	\$8,320.00
K, Kavya	\$200.00	15.0	\$3,000.00
Nambiar, Sachin	\$200.00	24.9	\$4,980.00
Schloetter, Lexie	\$200.00	59.5	\$11,900.00
Uy, Rycel	\$200.00	127.0	\$25,400.00
Boyce, Kyle	\$180.00	112.5	\$20,250.00
Brown, Erin	\$180.00	116.5	\$20,970.00
Carson, George	\$180.00	23.5	\$4,230.00
Chopra, Harshita	\$180.00	1.2	\$216.00
Hegde, Deepa	\$180.00	4.0	\$720.00
Ravindran, Sarradha	\$120.00	2.0	\$240.00